

**DAVAO ORIENTAL STATE UNIVERSITY**  
*Guang-guang, Brgy. Dahican, City of Mati, Davao Oriental*  
**Statement of Financial Position**  
**As of December 31, 2021**

**ASSETS**

**Current Assets**

**Cash and Cash Equivalents** P **121,523,752.78**

**Cash in Bank - Local Currency** **121,523,752.78**

Cash in Bank - Local Currency, Current Account 121,523,752.78

**Receivables** **16,028,496.05**

**Loans and Receivable Account** **2,315,721.59**

Accounts Receivable 717,383.40

Allowance for Impairment - Accounts Receivable - 350,622.13

Net Value - Accounts Receivable 366,761.27

Loans Receivable - Others 1,948,960.32

**Inter-agency Receivables** **1,353,233.36**

Due from National Government Agencies 1,353,233.36

**Intra-agency Receivables** **11,200,465.01**

Due from Operating Units 807,331.68

Due from Other Funds 10,393,133.33

**Other Receivables** **1,159,076.09**

Receivables - Disallowance/Charges 774,180.09

Due from Officers and Employees 134,695.24

Other Receivables 250,200.76

**Inventories** P **20,305,807.53**

**Inventory Held for Consumption** **632,227.34**

Office Supplies Inventory 214,013.24

Other Supplies and Materials Inventory 418,214.10

**Semi-Expendable Machinery and Equipment** **5,172,224.00**

Semi-Expendable Machinery 151,750.00

Semi-Expendable Office Equipment 1,020,177.50

Semi-Expendable Information and Communications Techno 1,849,876.50

Semi-Expendable Communication Equipment 99,210.00

Semi-Expendable Medical Equipment 161,955.00

Semi-Expendable Sports Equipment 67,353.00

Semi-Expendable Technical and Scientific Equipment	997,682.00
Semi-Expendable Other Machinery and Equipment	824,220.00
<b>Semi-Expendable Furniture, Fixtures and Books</b>	<b>14,501,356.19</b>
Semi-Expendable Furnitures and Fixtures	5,284,182.47
Semi-Expendable Books	9,217,173.72
<b>Other Assets</b>	<b>7,605,129.53</b>
<b>Prepayments</b>	<b>7,605,129.53</b>
Advances to Contractors	7,101,495.35
Prepaid Rent	-
Prepaid Insurance	102,042.61
Prepaid Subscription	13,786.17
Other Prepayments	387,805.40
<b>Total Current Assets</b>	<b>P 165,463,185.89</b>
<b>Non - Current Assets</b>	
<b>Property, Plant and Equipment</b>	<b>P 1,183,401,611.92</b>
<b>Land</b>	<b>23,278,398.56</b>
Land	23,278,398.56
<b>Land Improvements</b>	<b>18,349,610.35</b>
Other Land Improvements	23,031,024.39
Accumulated Depreciation-Other Land Improvements	(4,681,414.04)
Net Value	18,349,610.35
<b>Infrastructure Assets</b>	<b>15,227,045.53</b>
Road Networks	95,000.00
Accumulated Depreciation-Road Networks	(8,550.00)
Net Value	86,450.00
Water Supply Systems	5,694,595.05
Accumulated Depreciation-Water Supply Systems	(1,020,604.70)
Net Value	4,673,990.35
Power Supply Systems	13,687,474.08
Accumulated Depreciation-Power Supply Systems	(3,750,468.90)
Net Value	9,937,005.18
Communication Networks	670,000.00
Accumulated Depreciation-Communication Networks	(140,400.00)
Net Value	529,600.00
<b>Buildings and Other Structures</b>	<b>785,800,853.48</b>
Buildings	215,688,910.90

Accumulated Depreciation-Buildings	(7,667,548.41)
Net Value	<u>208,021,362.49</u>
School Buildings	518,856,165.22
Accumulated Depreciation-School Buildings	(43,084,215.03)
Net Value	<u>475,771,950.19</u>
Hospitals and Health Centers	1,299,293.05
Accumulated Depreciation-Hospitals and Health Centers	(210,485.47)
Net Value	<u>1,088,807.58</u>
Other Structures	110,188,323.13
Accumulated Depreciation-Other Structures	(9,269,589.91)
Net Value	<u>100,918,733.22</u>
<b>Machinery and Equipment</b>	<b><u>82,214,138.05</u></b>
Machinery	944,448.65
Accumulated Depreciation-Machinery	(297,094.14)
Net Value	<u>647,354.51</u>
Office Equipment	27,423,776.99
Accumulated Depreciation-Office Equipment	(11,067,911.93)
Net Value	<u>16,355,865.06</u>
Information and Communication Technology Equipment	63,536,075.79
Accumulated Depreciation-ICT Equipment	(39,440,657.89)
Net Value	<u>24,095,417.90</u>
Agricultural and Forestry Equipment	2,968,209.31
Accumulated Depreciation-Agricultural and Forestry Equipn	(728,598.91)
Net Value	<u>2,239,610.40</u>
Communication Equipment	2,225,203.70
Accumulated Depreciation-Communication Equipment	(1,505,507.56)
Net Value	<u>719,696.14</u>
Military, Police and Security Equipment	207,730.00
Accumulated Depreciation-Military, Police and Security Equ	(68,283.00)
Net Value	<u>139,447.00</u>
Medical Equipment	11,006,893.50
Accumulated Depreciation-Medical Equipment	(2,397,976.05)
Net Value	<u>8,608,917.45</u>
Printing Equipment	1,360,000.00
Accumulated Depreciation-Printing Equipment	(75,600.00)
Net Value	<u>1,284,400.00</u>

Sports Equipment	1,169,698.00
Accumulated Depreciation-Sports Equipment	(229,404.96)
Net Value	<u>940,293.04</u>
Technical and Scientific Equipment	21,735,473.25
Accumulated Depreciation-Technical and Scientific Equipm	(5,018,986.31)
Net Value	<u>16,716,486.94</u>
Other Machinery and Equipment	15,777,803.29
Accumulated Depreciation-Other Machinery and Equipmen	(5,311,153.68)
Net Value	<u>10,466,649.61</u>
<b>Transportation Equipment</b>	<b><u>5,848,731.75</u></b>
Motor Vehicles	10,192,400.00
Accumulated Depreciation-Motor Vehicles	(4,477,838.25)
Net Value	<u>5,714,561.75</u>
Other Transportation Equipment	272,500.00
Accumulated Depreciation-Other Transportation Equipmen	(138,330.00)
Net Value	<u>134,170.00</u>
<b>Furnitures, Fixtures and Books</b>	<b><u>38,094,070.67</u></b>
Furniture and Fixtures	40,134,491.05
Accumulated Depreciation-Furnitures and Fixtures	(3,936,256.45)
Net Value	<u>36,198,234.60</u>
Books	3,601,952.45
Accumulated Depreciation-Books	(1,706,116.38)
Net Value	<u>1,895,836.07</u>
<b>Construction in Progress</b>	<b><u>214,567,133.53</u></b>
Construction in Progress - Buildings and Other Structures	214,567,133.53
<b>Other Property, Plant and Equipment</b>	<b><u>21,630.00</u></b>
Other Property, Plant and Equipment	77,250.00
Accumulated Depreciation-Other Property, Plant and Equip	(55,620.00)
Net Value	<u>21,630.00</u>
<b>Biological Assets</b>	<b><u>1,538,465.00</u></b>
<b>Bearer Biological Assets</b>	<b><u>1,538,465.00</u></b>
Breeding Stocks	904,965.00
Livestock	633,500.00
<b>Intangible Assets</b>	<b><u>479,580.00</u></b>
<b>Intangible Assets</b>	<b><u>479,580.00</u></b>
Computer Software	514,000.00

Accumulated Amortization-Computer Software		(34,420.00)
Net Value		<u>479,580.00</u>
<b>Total Non-Current Assets</b>	<b>P</b>	<b><u>1,185,419,656.92</u></b>
<b>TOTAL ASSETS</b>	<b>P</b>	<b><u>1,350,882,842.81</u></b>
<b>LIABILITIES AND NET ASSETS/EQUITY</b>		
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>	<b>P</b>	<b><u>113,379,760.26</u></b>
<b>Payables</b>		<b><u>113,379,760.26</u></b>
Accounts Payable		104,368,052.41
Due to Officers and Employees		9,011,707.85
<b>Inter-agency Payables</b>		<b><u>55,185,893.60</u></b>
<b>Inter-agency Payables</b>		<b><u>55,185,893.60</u></b>
Due to BIR		1,312,535.40
Due to GSIS		65,455.34
Due to Pag-IBIG		243,045.99
Due to PhilHealth		13,047.11
Due to NGAS		51,940,483.76
Due to GOCCs		50,000.00
Due to LGUs		1,561,326.00
<b>Intra-agency Payables</b>		<b><u>12,242,022.69</u></b>
<b>Intra-agency Payables</b>		<b><u>12,242,022.69</u></b>
Due to Operating Units		1,927,261.94
Due to Other Funds		10,314,760.75
<b>Trust Liabilities</b>		<b><u>27,567,930.76</u></b>
<b>Trust Liabilities</b>		<b><u>27,567,930.76</u></b>
Trust Liabilities		4,228,037.56
Guaranty/Security Deposits Payable		23,339,893.20
<b>Deferred Credits/Unearned Income</b>		<b><u>1,248,371.08</u></b>
<b>Deferred Credits/Unearned Income</b>		<b><u>1,248,371.08</u></b>
Other Deferred Credits		1,248,371.08
<b>Other Payables</b>		<b><u>451,583.23</u></b>
<b>Other Payables</b>		<b><u>451,583.23</u></b>
Other Payables		451,583.23
<b>TOTAL LIABILITIES</b>	<b>P</b>	<b><u>210,075,561.62</u></b>

**NET ASSET/EQUITY**

<b>Net Asset/Equity</b>	P	<u>1,140,807,281.19</u>
<b>Net Asset/Equity</b>	P	<u>1,140,807,281.19</u>
Accumulated Surplus/(Deficit)		1,140,807,281.19

**TOTAL NET ASSET/EQUITY** 1,140,807,281.19

**TOTAL LIABILITIES AND NET ASSETS/EQUITY** P 1,350,882,842.81

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