

Davao Oriental State University
Statement of Financial Performance
For the year ended December 31, 2023

All Clusters

Revenue

Service and Business Income

Service Income

Registration Fees 80,000.00

Total Service Income 80,000.00

Business Income

School Fees 175,959,514.22

Rent/Lease Income 639,020.00

Interest Income 32,287.62

Fines and Penalties - Business Income 64,164.33

Other Business Income 1,107,832.20

Total Business Income 177,802,818.37

Total Service and Business Income 177,882,818.37

Shares, Grants and Donations

Donations

Donations in Kind 12,000.00

Total Shares, Grants and Donations 12,000.00

Gains

Gains

Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change 638,258.00

Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change 54,665.00

Total Gains 692,923.00

Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income 284,868.35

Total Other Non-Operating Income 284,868.35

Total Revenue 178,872,609.72

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular 150,186,815.53

Salaries and Wages - Casual/Contractual 1,028,247.55

Total Salaries and Wages 151,215,063.08

Other Compensation

Personal Economic Relief Allowance (PERA)	7,807,227.13
Representation Allowance (RA)	821,250.00
Transportation Allowance (TA)	821,250.00
Clothing/Uniform Allowance	1,656,000.00
Subsistence Allowance	32,400.00
Laundry Allowance	4,500.00
Honoraria	2,678,797.39
Hazard Pay	305,529.00
Longevity Pay	190,000.00
Year End Bonus	12,463,205.55
Cash Gift	1,849,250.00
Other Bonuses and Allowances	25,031,131.40
Total Other Compensation	53,660,540.47
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	18,115,255.18
Pag-IBIG Contributions	354,200.00
PhilHealth Contributions	2,880,017.80
Employees Compensation Insurance Premiums	398,300.00
Total Personnel Benefit Contributions	21,747,772.98
Other Personnel Benefits	
Terminal Leave Benefits	375,924.17
Other Personnel Benefits	6,256,018.48
Total Other Personnel Benefits	6,631,942.65
Total Personnel Services	233,255,319.18
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses - Local	10,570,557.29
Traveling Expenses - Foreign	333,915.59
Total Traveling Expenses	10,904,472.88
Training and Scholarship Expenses	
Training Expenses	810,276.50
Scholarship Grants/Expenses	2,738,845.38
Total Training and Scholarship Expenses	3,549,121.88
Supplies and Materials Expenses	
Office Supplies Expenses	3,652,218.56
Accountable Forms Expenses	120,780.00
Animal/Zoological Supplies Expenses	173,342.64
Drugs and Medicines Expenses	750,862.25
Medical, Dental and Laboratory Supplies Expenses	87,894.50
Fuel, Oil and Lubricants Expenses	2,461,374.77
Agricultural and Marine Supplies Expenses	115,890.00
Semi-Expendable Machinery and Equipment Expenses	5,524,556.03
Semi-Expendable Furniture, Fixtures and Books Expenses	1,156,869.00
Other Supplies and Materials Expenses	12,876,252.18
Total Supplies and Materials Expenses	26,920,039.93
Utility Expenses	
Water Expenses	70,154.29

Electricity Expenses	12,854,871.90
Total Utility Expenses	12,925,026.19
Communication Expenses	
Postage and Courier Services	61,092.00
Telephone Expenses	87,552.52
Internet Subscription Expenses	1,494,290.74
Total Communication Expenses	1,642,935.26
Awards/Rewards and Prizes	
Awards/Rewards Expenses	2,363,666.67
Prizes	1,555.00
Total Awards/Rewards and Prizes	2,365,221.67
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	110,004.00
Total Confidential, Intelligence and Extraordinary Expenses	110,004.00
Professional Services	
Legal Services	78,500.00
Auditing Services	44,052.76
Consultancy Services	329,336.00
Other Professional Services	39,857,805.67
Total Professional Services	40,309,694.43
General Services	
Security Services	2,436,471.22
Other General Services	30,814,584.24
Total General Services	33,251,055.46
Repairs and Maintenance	
Repairs and Maintenance - Buildings and Other Structures	7,006,894.75
Repairs and Maintenance - Machinery and Equipment	4,556.00
Repairs and Maintenance - Transportation Equipment	138,879.99
Repairs and Maintenance - Other Property, Plant and Equipment	1,600.00
Total Repairs and Maintenance	7,151,930.74
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	17,920.00
Fidelity Bond Premiums	85,456.01
Insurance Expenses	9,874,822.88
Total Taxes, Insurance Premiums and Other Fees	9,978,198.89
Labor and Wages	
Labor and Wages	10,800.00
Total Labor and Wages	10,800.00
Other Maintenance and Operating Expenses	
Advertising, Promotional and Marketing Expense	10,000.00
Printing and Publication Expenses	249,603.00
Representation Expenses	6,361,679.40
Transportation and Delivery Expenses	24,076.75
Rent/Lease Expenses	736,400.00
Membership Dues and Contributions to Organizations	56,500.00
Subscription Expenses	6,180,941.77
Donations	20,000.00
Bank Transaction Fee	5,900.00

Other Maintenance and Operating Expenses	3,312,388.04
Total Other Maintenance and Operating Expenses	16,957,488.96
Total Maintenance and Other Operating Expenses	166,075,990.29
Financial Expenses	
Financial Expenses	
Bank Charges - Loans/Borrowings	1,650.00
Total Financial Expenses	1,650.00
Non-Cash Expenses	
Depreciation	
Depreciation - Land Improvements	432,078.69
Depreciation - Infrastructure Assets	6,545,098.06
Depreciation - Buildings and Other Structures	22,129,843.01
Depreciation - Machinery and Equipment	8,548,498.38
Depreciation - Transportation Equipment	845,814.40
Depreciation - Furniture, Fixtures and Books	2,258,414.63
Depreciation - Other Property, Plant and Equipment	13,905.00
Total Depreciation	40,773,652.17
Amortization	
Amortization - Intangible Assets	142,420.00
Total Amortization	142,420.00
Losses	
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	12,000.00
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	17,730.00
Total Losses	29,730.00
Total Non-Cash Expenses	40,945,802.17
Total Operating Expenses	440,278,761.64
Surplus/(Deficit) from Current Operations	- 261,406,151.92
Financial Assistance/Subsidy from LGUs, GOCCs	
Subsidy from National Government	292,434,026.43
Assistance from Local Government Units	2,904,500.00
Losses	
Other Losses	- 46,613.66
Surplus(Deficit) for the period	33,885,760.85