

DAVAO ORIENTAL STATE UNIVERSITY
Statement of Financial Position
as of December 31, 2023

All Clusters

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers 9,240.00

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account 41,932,931.99

Total Cash and Cash Equivalents **41,942,171.99**

Receivables

Loans and Receivable Accounts

Accounts Receivable 3,926,643.43

Less : Allowance for Impairment - Accounts Receivable 350,622.13

Net Value 3,576,021.30

Loans Receivable - Others 1,697,852.57

Total Loans and Receivable Accounts **5,273,873.87**

Inter-Agency Receivables

Due from National Government Agencies 132,563,882.52

Total Inter-Agency Receivables **132,563,882.52**

Intra-Agency Receivables

Due from Operating/Field Units 206,267.19

Due from Other Funds 428,253.37

Total Intra-Agency Receivables **634,520.56**

Other Receivables

Receivables- Disallowances/Charges 3,080,683.57

Due from Officers and Employees 122,669.92

Other Receivables 200,039.62

Total Other Receivables **3,403,393.11**

Total Receivables **141,875,670.06**

Inventories

Inventory Held for Consumption

Office Supplies Inventory 114,234.21

Total Inventories **114,234.21**

Other Assets

Prepayments

Advances to Contractors 1,862,460.37

Prepaid Insurance 403,012.98

Prepaid Subscription 529,166.63

Other Prepayments 26,686.46

Total Other Assets **2,821,326.44**

Total Current Assets **186,753,402.70**

Non - Current Assets

Property, Plant and Equipment

Land

Land **23,572,398.56**

Land Improvements

Other Land Improvements 23,031,024.39

Less : Accumulated Depreciation - Other Land Improvements 5,545,571.43

Net Value 17,485,452.96

Total Land Improvements

17,485,452.96

Infrastructure Assets

Water Supply Systems 5,713,595.05

Less : Accumulated Depreciation - Water Supply Systems 2,051,174.48

Net Value 3,662,420.57

Power Supply Systems 63,390,497.78

Less : Accumulated Depreciation - Power Supply Systems 10,654,896.38

Net Value 52,735,601.40

Communication Networks 670,000.00

Less : Accumulated Depreciation - Communication Networks 261,000.00

Net Value 409,000.00

Total Infrastructure Assets

56,807,021.97

Buildings and Other Structures

Buildings 294,326,310.99

Less : Accumulated Depreciation - Buildings 18,136,737.35

Net Value 276,189,573.64

School Buildings 542,076,376.33

Less : Accumulated Depreciation - School Buildings 60,695,038.09

Net Value 481,381,338.24

Hospitals and Health Centers 1,299,293.05

Less : Accumulated Depreciation - Hospitals and Health Centers 257,260.01

Net Value 1,042,033.04

Other Structures 164,296,221.95

Less : Accumulated Depreciation - Other Structures 21,346,194.64

Net Value 142,950,027.31

Total Buildings and Other Structures

901,562,972.23

Machinery and Equipment

Machinery 464,148.65

Less : Accumulated Depreciation - Machinery 208,866.90

Net Value 255,281.75

Office Equipment 18,015,442.87

Less : Accumulated Depreciation - Office Equipment 7,311,770.62

Net Value 10,703,672.25

Information and Communication Technology Equipment 41,171,137.99

Less : Accumulated Depreciation - Information and Communication

Technology Equipment 29,638,398.46

Net Value	11,532,739.53
Agricultural and Forestry Equipment	2,891,759.31
Less : Accumulated Depreciation - Agricultural and Forestry Equipment	1,081,428.18
Net Value	1,810,331.13
Communication Equipment	1,525,420.00
Less : Accumulated Depreciation - Communication Equipment	1,079,261.33
Net Value	446,158.67
Medical Equipment	5,796,308.50
Less : Accumulated Depreciation - Medical Equipment	3,077,245.65
Net Value	2,719,062.85
Printing Equipment	1,260,000.00
Less : Accumulated Depreciation - Printing Equipment	302,400.00
Net Value	957,600.00
Sports Equipment	1,137,100.00
Less : Accumulated Depreciation - Sports Equipment	262,200.64
Net Value	874,899.36
Technical and Scientific Equipment	66,568,395.71
Less : Accumulated Depreciation - Technical and Scientific Equipment	9,865,003.65
Net Value	56,703,392.06
Other Equipment	11,380,965.40
Less : Accumulated Depreciation - Other Equipment	4,035,132.67
Net Value	7,345,832.73
Total Machinery and Equipment	93,348,970.33
Transportation Equipment	
Motor Vehicles	10,314,437.73
Less : Accumulated Depreciation - Motor Vehicles	6,181,883.65
Net Value	4,132,554.08
Other Transportation Equipment	170,000.00
Less : Accumulated Depreciation - Other Transportation Equipment	107,100.00
Net Value	62,900.00
Total Transportation Equipment	4,195,454.08
Furniture, Fixtures and Books	
Furniture and Fixtures	30,546,517.86
Less : Accumulated Depreciation - Furniture and Fixtures	5,962,747.32
Net Value	24,583,770.54
Books	393,083.79
Less : Accumulated Depreciation - Books	221,038.12
Net Value	172,045.67
Total Furniture, Fixtures and Books	24,755,816.21
Construction in Progress	
Construction in Progress - Buildings and Other Structures	77,898,642.81
Total Construction in Progress	77,898,642.81
Other Property, Plant and Equipment	
Other Property, Plant and Equipment	77,250.00

Less : Accumulated Depreciation - Other Property, Plant and Equipment	69,525.00
Net Value	7,725.00
Total Other Property, Plant and Equipment	7,725.00
Total Property, Plant and Equipment	1,199,634,454.15

Biological Assets

Bearer Biological Assets

Breeding Stocks	976,510.00
Livestock	667,800.00
Total Biological Assets	1,644,310.00

Intangible Assets

Intangible Assets

Computer Software	514,000.00
Less : Accumulated Amortization - Computer Software	225,660.00
Net Value	288,340.00
Websites	260,000.00
Accumulated Amortization - Websites	46,800.00
Net Value	213,200.00
Total Intangible Assets	501,540.00

Total Non - Current Assets **1,201,780,304.15**

TOTAL ASSETS **1,388,533,706.85**

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	39,056,783.79
Due to Officers and Employees	1,539,835.03
Total Financial Liabilities	40,596,618.82

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	1,862,549.02
Due to GSIS	87,554.84
Due to Pag-IBIG	241,872.51
Due to PhilHealth	30,554.07
Due to NGAs	71,775,717.60
Due to GOCCs	131,863.40
Due to LGUs	2,438,828.02
Total Inter-Agency Payables	76,568,939.46

Intra-Agency Payables

Intra-Agency Payables

Due to Operating Units	206,267.19
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Due to Other Funds	428,253.37
Total Intra-Agency Payables	<u>634,520.56</u>
Trust Liabilities	
Trust Liabilities	
Trust Liabilities	4,763,999.49
Guaranty/Security Deposits Payable	9,146,124.32
Total Trust Liabilities	<u>13,910,123.81</u>
Other Payables	
Other Payables	
Other Payables	451,583.23
Total Other Payables	<u>451,583.23</u>
Total Current Liabilities	<u>132,161,785.88</u>
TOTAL LIABILITIES	132,161,785.88
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	1,256,371,920.97
TOTAL NET ASSETS/EQUITY	<u>1,256,371,920.97</u>
TOTAL LIABILITIES AND NET ASSETS/EQUITY	<u><u>1,388,533,706.85</u></u>

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