

DAVAO ORIENTAL STATE UNIVERSITY
Guang-guang, Brgy. Dahican, City of Mati, Davao Oriental
Statement of Financial Performance
For the year ended December 31, 2024

All Clusters

Revenue

Service and Business Income

Service Income

Fines and Penalties - Service Income	51,995.16
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Business Income

School Fees	199,463,303.47
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Rent/Lease Income	1,197,257.09
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Interest Income	35,760.23
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Fines and Penalties - Business Income	271,118.27
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Other Business Income	2,146,315.00
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Total Service and Business Income	203,165,749.22
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Shares, Grants and Donations

Donations

Donations in Kind	30,000.00
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Total Shares, Grants and Donations	30,000.00
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Gains

Gains

Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change	396,500.00
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Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change	10,180.00
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Total Gains	406,680.00
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Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	272,879.88
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Total Other Non-Operating Income	272,879.88
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Total Revenue	203,875,309.10
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Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	227,517,396.67
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Salaries and Wages - Casual/Contractual	1,860,194.00
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Total Salaries and Wages	229,377,590.67
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Other Compensation

Personal Economic Relief Allowance (PERA)	11,951,022.47
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Representation Allowance (RA)	1,015,200.00
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Transportation Allowance (TA)	1,008,000.00
Clothing/Uniform Allowance	3,701,339.00
Subsistence Allowance	25,650.00
Laundry Allowance	3,625.00
Honoraria	2,858,009.18
Hazard Pay	246,551.12
Longevity Pay	65,000.00
Year End Bonus	19,993,700.00
Cash Gift	1,744,000.00
Other Bonuses and Allowances	41,206,631.51
Total Other Compensation	83,818,728.28
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	29,628,265.37
Pag-IBIG Contributions	928,365.04
PhilHealth Contributions	5,538,883.45
Employees Compensation Insurance Premiums	661,724.50
Total Personnel Benefit Contributions	36,757,238.36
Other Personnel Benefits	
Terminal Leave Benefits	1,358,077.60
Other Personnel Benefits	5,694,090.06
Total Other Personnel Benefits	7,052,167.66
Total Personnel Services	357,005,724.97
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses - Local	13,701,184.07
Traveling Expenses - Foreign	409,159.54
Total Traveling Expenses	14,110,343.61
Training and Scholarship Expenses	
Training Expenses	4,145,580.49
Scholarship Grants/Expenses	16,577,202.29
Total Training and Scholarship Expenses	20,722,782.78
Supplies and Materials Expenses	
Office Supplies Expenses	4,577,042.45
Accountable Forms Expenses	330,475.00
Animal/Zoological Supplies Expenses	133,905.26
Drugs and Medicines Expenses	22,705.00
Medical, Dental and Laboratory Supplies Expenses	1,105,738.00
Fuel, Oil and Lubricants Expenses	2,256,241.98
Textbooks and Instructional Materials Expenses	2,814.00
Chemical and Filtering Supplies Expenses	36,400.00
Semi-Expendable Machinery and Equipment Expenses	9,254,752.21
Semi-Expendable Furniture, Fixtures and Books Expenses	2,793,359.02
Other Supplies and Materials Expenses	9,238,712.88
Total Supplies and Materials Expenses	29,752,145.80
Utility Expenses	
Water Expenses	54,691.57
Electricity Expenses	12,871,057.97
Total Utility Expenses	12,925,749.54

Communication Expenses	
Postage and Courier Services	43,710.31
Telephone Expenses	262,247.87
Internet Subscription Expenses	3,565,521.14
Total Communication Expenses	3,871,479.32
Awards/Rewards and Prizes	
Awards/Rewards Expenses	3,170,261.50
Prizes	50,000.00
Total Awards/Rewards and Prizes	3,220,261.50
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	44,300.00
Auditing Services	111,660.00
Consultancy Services	188,146.00
Other Professional Services	46,728,874.94
Total Professional Services	47,072,980.94
General Services	
Security Services	2,279,613.38
Other General Services	36,361,158.15
Total General Services	38,640,771.53
Repairs and Maintenance	
Repairs and Maintenance - Buildings and Other Structures	325,178.00
Repairs and Maintenance - Machinery and Equipment	14,000.00
Repairs and Maintenance - Transportation Equipment	215,787.00
Total Repairs and Maintenance	554,965.00
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	26,996.70
Fidelity Bond Premiums	83,324.53
Insurance Expenses	1,333,123.20
Total Taxes, Insurance Premiums and Other Fees	1,443,444.43
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	61,180.94
Representation Expenses	10,572,630.18
Transportation and Delivery Expenses	14,466.50
Rent/Lease Expenses	1,404,834.00
Membership Dues and Contributions to Organizations	353,510.92
Subscription Expenses	784,103.21
Bank Transaction Fee	1,338.95
Other Maintenance and Operating Expenses	7,602,691.04
Total Other Maintenance and Operating Expenses	20,794,755.74
Maintenance and Other Operating Expenses	193,219,684.19
Financial Expenses	
Financial Expenses	
Bank Charges - Loans/Borrowings	8,960.00
Total Financial Expenses	8,960.00

Non-Cash Expenses**Depreciation**

Depreciation - Land Improvements	458,663.56
Depreciation - Infrastructure Assets	7,819,164.24
Depreciation - Buildings and Other Structures	25,549,979.71
Depreciation - Machinery and Equipment	11,683,798.73
Depreciation - Transportation Equipment	1,516,018.67
Depreciation - Furniture, Fixtures and Books	2,234,388.29

Total Depreciation**49,262,013.19****Amortization**

Amortization - Intangible Assets	276,583.00
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Losses

Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	126,435.00
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Total Non-Cash Expenses**49,665,031.19****Total Operating Expenses****599,899,400.35****Surplus/(Deficit) from Current Operations****Financial Assistance/Subsidy from LGUs, GOCCs**

Subsidy from National Government	569,326,797.11
Assistance from Local Government Units	3,257,623.52

LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs

Subsidies - Others	134,353,000.00
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Gains

Gain on Foreign Exchange (FOREX)	125.20
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Losses

Loss on Foreign Exchange (FOREX)	7,223.36
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Surplus(Deficit) for the period**42,200,231.22**