

DAVAO ORIENTAL STATE UNIVERSITY
Guang-guang, Brgy. Dahican, City of Mati, Davao Oriental
Statement of Financial Position
As of December 31, 2024

All Clusters

ASSETS

Current Assets

Cash and Cash Equivalents

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account	84,930,340.06
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Receivables

Loans and Receivable Accounts

Accounts Receivable	12,362,140.77
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Less : Allowance for Impairment - Accounts Receivable	499,466.00
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Net	11,862,674.77
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Loans Receivable - Others	1,469,658.57
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Less : Allowance for Impairment - Loans Receivable-Others	435,245.83
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Net	1,034,412.74
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Total Loans and Receivable Accounts	12,897,087.51
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Inter-Agency Receivables

Due from National Government Agencies	155,732,602.24
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Other Receivables

Receivables- Disallowances/Charges	3,424,931.57
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Due from Officers and Employees	187,307.69
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Other Receivables	270,377.03
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Total Other Receivables	3,882,616.29
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Total Receivables	172,512,306.04
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Inventories

Inventory Held for Consumption

Office Supplies Inventory	103,620.14
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Semi-Expendable Machinery and Equipment

Semi-Expendable Office Equipment	69,300.00
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Semi-Expendable Information and Communications	
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Technology Equipment	76,490.00
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Semi-Expendable Technical and Scientific Equipment	303,045.48
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Semi-Expendable Other Equipment	296,669.00
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Total Semi-Expendable Machinery and Equipment	745,504.48
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Semi-Expendable Furniture, Fixtures and Books

Semi-Expendable Books	680,389.00
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Total Inventories	1,529,513.62
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Other Assets	
Prepayments	
Advances to Contractors	1,189,910.51
Prepaid Insurance	87,730.67
Prepaid Subscription	1,100,166.05
Other Prepayments	40,509.39
Total Prepayments	<u>2,418,316.62</u>
Total Other Assets	2,418,316.62
Total Current Assets	261,390,476.34
Non - Current Assets	
Property, Plant and Equipment	
Land	
Land	23,572,398.56
Land Improvements	
Other Land Improvements	22,989,489.37
Less : Accumulated Depreciation - Other Land Improvements	<u>5,988,534.75</u>
Net	<u>17,000,954.62</u>
Total Land Improvements	17,000,954.62
Infrastructure Assets	
Water Supply Systems	5,956,595.05
Less : Accumulated Depreciation - Water Supply Systems	<u>2,786,100.56</u>
Net	<u>3,170,494.49</u>
Power Supply Systems	63,390,497.78
Less : Accumulated Depreciation - Power Supply Systems	<u>17,655,677.04</u>
Net	<u>45,734,820.74</u>
Communication Networks	670,000.00
Less : Accumulated Depreciation - Communication Networks	<u>344,457.50</u>
Net	<u>325,542.50</u>
Total Infrastructure Assets	49,230,857.73
Buildings and Other Structures	
Buildings	349,075,617.28
Less : Accumulated Depreciation - Buildings	<u>24,286,456.91</u>
Net	<u>324,789,160.37</u>
School Buildings	545,550,404.10
Less : Accumulated Depreciation - School Buildings	<u>71,427,459.67</u>
Net	<u>474,122,944.43</u>
Hospitals and Health Centers	1,299,293.05
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>283,310.84</u>
Net	<u>1,015,982.21</u>
Other Structures	165,500,001.97
Less : Accumulated Depreciation - Other Structures	<u>29,660,909.17</u>
Net	<u>135,839,092.80</u>
Total Buildings and Other Structures	935,767,179.81

Machinery and Equipment

Machinery	394,148.65
Less : Accumulated Depreciation - Machinery	228,852.57
Net	165,296.08
Office Equipment	16,532,170.81
Less : Accumulated Depreciation - Office Equipment	6,972,380.68
Net	9,559,790.13
Information and Communication Technology Equipment	34,705,508.95
Less : Accumulated Depreciation - Information and Communication Technology Equipment	22,164,309.89
Net	12,541,199.06
Agricultural and Forestry Equipment	2,832,809.31
Less : Accumulated Depreciation - Agricultural and Forestry Equipment	1,289,133.11
Net	1,543,676.20
Communication Equipment	1,580,420.00
Less : Accumulated Depreciation - Communication Equipment	1,113,461.33
Net	466,958.67
Medical Equipment	4,464,200.00
Less : Accumulated Depreciation - Medical Equipment	2,164,173.21
Net	2,300,026.79
Printing Equipment	1,260,000.00
Less : Accumulated Depreciation - Printing Equipment	450,410.00
Net	809,590.00
Sports Equipment	1,003,000.00
Less : Accumulated Depreciation - Sports Equipment	360,593.33
Net	642,406.67
Technical and Scientific Equipment	83,463,869.15
Less : Accumulated Depreciation - Technical and Scientific Equipment	14,985,338.51
Net	68,478,530.64
Other Equipment	12,361,084.00
Less : Accumulated Depreciation - Other Equipment	5,212,616.92
Net	7,148,467.08
Total Machinery and Equipment	103,655,941.31

Transportation Equipment

Motor Vehicles	12,919,637.73
Less : Accumulated Depreciation - Motor Vehicles	8,133,816.57
Net	4,785,821.16
Other Transportation Equipment	170,000.00
Less : Accumulated Depreciation - Other Transportation Equipment	136,977.50
Net	33,022.50
Total Transportation Equipment	4,818,843.66

Furniture, Fixtures and Books	
Furniture and Fixtures	24,977,242.18
Less : Accumulated Depreciation - Furniture and Fixtures	6,592,385.65
Net	18,384,856.53
Books	203,478.60
Less : Accumulated Depreciation - Books	73,166.60
Net	130,312.00
Total Furniture, Fixtures and Books	18,515,168.53
Construction in Progress	
Construction in Progress - Buildings and Other Structures	51,891,756.89
Total Property, Plant and Equipment	1,204,453,101.12
Biological Assets	
Bearer Biological Assets	
Breeding Stocks	865,125.00
Livestock	667,800.00
Total Biological Assets	1,532,925.00
Intangible Assets	
Intangible Assets	
Computer Software	514,000.00
Less : Accumulated Amortization - Computer Software	400,973.00
Net	113,027.00
Websites	260,000.00
Accumulated Amortization - Websites	148,070.00
Net	111,930.00
Total Intangible Assets	224,957.00
Total Non - Current Assets	1,206,210,983.12
TOTAL ASSETS	1,467,601,459.46
LIABILITIES	
Current Liabilities	
Financial Liabilities	
Payables	
Accounts Payable	15,674,560.10
Due to Officers and Employees	11,905,454.30
Total Financial Liabilities	27,580,014.40
Inter-Agency Payables	
Inter-Agency Payables	
Due to BIR	3,404,136.39
Due to GSIS	2,530,492.61
Due to Pag-IBIG	272,258.57
Due to PhilHealth	144,192.04
Due to NGAs	60,298,524.58
Due to GOCCs	50,000.00
Due to LGUs	1,678,567.50
Total Inter-Agency Payables	68,378,171.69

Trust Liabilities	
Trust Liabilities	
Trust Liabilities	3,603,793.31
Guaranty/Security Deposits Payable	3,183,094.78
Total Trust Liabilities	6,786,888.09
Other Payables	
Other Payables	
Other Payables	451,583.23
Total Other Payables	451,583.23
Total Current Liabilities	103,196,657.41
TOTAL LIABILITIES	103,196,657.41
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	1,364,404,802.05
TOTAL LIABILITIES AND NET ASSETS/EQUITY	1,467,601,459.46