

DAVAO ORIENTAL STATE UNIVERSITY
Guang-guang, Brgy. Dahican, City of Mati, Davao Oriental
Statement of Changes in Net Assets/Equity
For the year ended December 31, 2025

All Clusters

Balance at December 31, 2024	1,363,982,573.95
Changes in accounting policy	4,048,091.10
Prior Period Adjustments/Unrecorded Income and Expenses	1,213,939.92
Other Adjustments	- 99,680,966.45
Restated balance	<u>1,269,563,638.52</u>
Changes in net assets/equity for 2025	
Surplus for the period	13,506,587.40
Adjustment of net revenue recognized directly in net assets/equity	9,868,859.78
Others	- 19,479,152.59
Total recognized revenue and expense for the period	<u>3,896,294.59</u>
Balance at December 31, 2025	<u><u>1,273,459,933.11</u></u>