

DAVAO ORIENTAL STATE UNIVERSITY
Guang-guang, Brgy. Dahican, City of Mati, Davao Oriental
Statement of Financial Performance
For the year ended December 31, 2025

All Clusters

Revenue

Service and Business Income

Business Income

School Fees	197,233,118.39
Rent/Lease Income	625,915.92
Interest Income	43,472.42
Fines and Penalties - Business Income	478,931.94
Other Business Income	3,292,495.06

Total Service and Business Income	201,673,933.73
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Shares, Grants and Donations

Donations

Donations in Cash	2,200,000.00
Donations in Kind	61,000.00

Total Shares, Grants and Donations	2,261,000.00
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Gains

Gains

Gain on Initial Recognition of Biological Assets	50,600.00
Gains on Sale of Biological Assets	37,495.00
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change	58,355.00
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change	58,000.00

Total Gains	204,450.00
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Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	52,337.52
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Total Other Non-Operating Income	52,337.52
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Total Revenue	204,191,721.25
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Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	242,207,789.73
Salaries and Wages - Casual/Contractual	1,897,188.00

Total Salaries and Wages	244,104,977.73
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Other Compensation

Personal Economic Relief Allowance (PERA)	12,243,727.05
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Representation Allowance (RA)	1,004,375.00
Transportation Allowance (TA)	1,004,375.00
Clothing/Uniform Allowance	3,542,000.00
Subsistence Allowance	31,575.00
Laundry Allowance	4,500.00
Quarters Allowance	27,518.50
Honoraria	5,957,472.65
Hazard Pay	297,693.44
Longevity Pay	245,000.00
Year End Bonus	20,494,622.86
Cash Gift	2,549,500.00
Other Bonuses and Allowances	46,266,485.26
Total Other Compensation	93,668,844.76
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	26,953,652.47
Pag-IBIG Contributions	1,274,245.67
PhilHealth Contributions	5,849,669.30
Employees Compensation Insurance Premiums	563,900.00
Total Personnel Benefit Contributions	34,641,467.44
Other Personnel Benefits	
Terminal Leave Benefits	348,722.92
Other Personnel Benefits	5,459,262.37
Total Other Personnel Benefits	5,807,985.29
Total Personnel Services	378,223,275.22
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses - Local	17,568,580.30
Traveling Expenses - Foreign	888,909.91
Total Traveling Expenses	18,457,490.21
Training and Scholarship Expenses	
Training Expenses	1,471,449.61
Scholarship Grants/Expenses	29,707,511.74
Total Training and Scholarship Expenses	31,178,961.35
Supplies and Materials Expenses	
Office Supplies Expenses	4,583,780.94
Accountable Forms Expenses	317,215.00
Animal/Zoological Supplies Expenses	38,391.00
Drugs and Medicines Expenses	17,710.00
Medical, Dental and Laboratory Supplies Expenses	1,465,009.15
Fuel, Oil and Lubricants Expenses	2,586,868.22
Agricultural and Marine Supplies Expenses	154,945.00
Chemical and Filtering Supplies Expenses	417,521.00
Semi-Expendable Machinery and Equipment Expenses	11,581,426.89
Semi-Expendable Furniture, Fixtures and Books Expenses	14,478,742.56
Other Supplies and Materials Expenses	7,226,404.55
Total Supplies and Materials Expenses	42,868,014.31
Utility Expenses	
Water Expenses	52,973.76

Electricity Expenses	14,339,408.41
Total Utility Expenses	14,392,382.17
Communication Expenses	
Postage and Courier Services	104,241.10
Telephone Expenses	186,560.36
Internet Subscription Expenses	4,347,417.89
Cable, Satellite, Telegraph and Radio Expenses	3,430.00
Total Communication Expenses	4,641,649.35
Awards/Rewards and Prizes	
Awards/Rewards Expenses	1,950,546.88
Prizes	33,000.00
Total Awards/Rewards and Prizes	1,983,546.88
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	957.00
Auditing Services	53,600.00
Consultancy Services	167,987.50
Other Professional Services	43,773,321.14
Total Professional Services	43,995,865.64
General Services	
Security Services	3,449,926.77
Other General Services	39,213,783.00
Total General Services	42,663,709.77
Repairs and Maintenance	
Repairs and Maintenance - Infrastructure Assets	100,000.00
Repairs and Maintenance - Buildings and Other Structures	725,894.00
Repairs and Maintenance - Machinery and Equipment	331,257.75
Repairs and Maintenance - Transportation Equipment	344,242.18
Total Repairs and Maintenance	1,501,393.93
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	102,555.00
Fidelity Bond Premiums	119,550.73
Insurance Expenses	3,387,031.91
Total Taxes, Insurance Premiums and Other Fees	3,609,137.64
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	589,344.55
Representation Expenses	12,391,881.81
Transportation and Delivery Expenses	219,888.67
Rent/Lease Expenses	2,749,317.50
Membership Dues and Contributions to Organizations	237,123.73
Subscription Expenses	1,353,796.92
Bank Transaction Fee	5,348.91
Other Maintenance and Operating Expenses	9,936,242.79
Total Other Maintenance and Operating Expenses	27,482,944.88
Maintenance and Other Operating Expenses	232,885,100.13

Non-Cash Expenses**Depreciation**

Depreciation - Land Improvements	736,701.72
Depreciation - Infrastructure Assets	6,549,470.16
Depreciation - Buildings and Other Structures	43,503,500.46
Depreciation - Machinery and Equipment	13,058,468.28
Depreciation - Transportation Equipment	1,846,086.55
Depreciation - Furniture, Fixtures and Books	2,275,576.08
Depreciation - Other Property, Plant and Equipment	306,925.92

Total Depreciation

68,276,729.17**Amortization**

Amortization - Intangible Assets	130,625.21
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Impairment Loss

Impairment Loss - Loans and Receivables	804,302.74
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Losses

Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	46,500.00
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Total Non-Cash Expenses

69,258,157.12**Total Operating Expenses**

680,366,532.47**Surplus/(Deficit) from Current Operations****- 476,174,811.22****Financial Assistance/Subsidy from LGUs, GOCCs**

Subsidy from National Government	489,681,290.05
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Gains

Gain on Foreign Exchange (FOREX)	630.29
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Losses

Loss on Foreign Exchange (FOREX)	521.72
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Surplus(Deficit) for the period

13,506,587.40