

DAVAO ORIENTAL STATE UNIVERSITY
Guang-guang, Brgy. Dahican, City of Mati, Davao Oriental
Statement of Financial Position
As of December 31, 2025

All Clusters

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash-Collecting Officers	22,443.00
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Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account	87,414,299.85
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Total Cash and Cash Equivalents	87,436,742.85
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Receivables

Loans and Receivable Accounts

Accounts Receivable	12,562,824.74
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Less : Allowance for Impairment - Accounts Receivable	499,466.00
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Net	12,063,358.74
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Loans Receivable - Others	1,444,548.57
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Less : Allowance for Impairment - Loans Receivable-Others	1,239,548.57
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Net	205,000.00
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Total Loans and Receivable Accounts	12,268,358.74
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Inter-Agency Receivables

Due from National Government Agencies	183,296,002.24
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Other Receivables

Receivables- Disallowances/Charges	3,259,931.57
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Due from Officers and Employees	142,713.03
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Other Receivables	217,533.63
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Total Other Receivables	3,620,178.23
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Total Receivables	199,184,539.21
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Inventories

Inventory Held for Consumption

Office Supplies Inventory	58,483.15
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Total Inventories	58,483.15
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Other Assets

Prepayments

Advances to Contractors	4,051,382.88
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Prepaid Insurance	1,151,146.14
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Prepaid Subscription	1,071,126.12
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Other Prepayments	75,845.94
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Total Prepayments	6,349,501.08
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Total Other Assets	6,349,501.08
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Total Current Assets **293,029,266.29**

Non - Current Assets

Property, Plant and Equipment

Land

Land **23,572,398.56**

Land Improvements

Other Land Improvements 20,901,639.37

Less : Accumulated Depreciation - Other Land Improvements 15,741,925.60

Net 5,159,713.77

Total Land Improvements

5,159,713.77

Infrastructure Assets

Water Supply Systems 6,476,595.05

Less : Accumulated Depreciation - Water Supply Systems 3,300,134.98

Net 3,176,460.07

Power Supply Systems 63,390,497.78

Less : Accumulated Depreciation - Power Supply Systems 23,625,425.32

Net 39,765,072.46

Communication Networks 670,000.00

Less : Accumulated Depreciation - Communication Networks 408,107.54

Net 261,892.46

Total Infrastructure Assets

43,203,424.99

Buildings and Other Structures

Buildings 362,461,412.81

Less : Accumulated Depreciation - Buildings 49,093,900.21

Net 313,367,512.60

School Buildings 574,427,794.51

Less : Accumulated Depreciation - School Buildings 148,725,554.13

Net 425,702,240.38

Hospitals and Health Centers 1,299,293.05

Less : Accumulated Depreciation - Hospitals and Health

Centers 324,455.12

Net 974,837.93

Other Structures 180,418,781.48

Less : Accumulated Depreciation - Other Structures 68,896,482.96

Net 111,522,298.52

Total Buildings and Other Structures

851,566,889.43

Machinery and Equipment

Machinery 504,148.65

Less : Accumulated Depreciation - Machinery 266,296.77

Net 237,851.88

Office Equipment 17,749,251.01

Less : Accumulated Depreciation - Office Equipment 13,614,565.18

Net 4,134,685.83

Information and Communication Technology Equipment 36,938,697.95

Less : Accumulated Depreciation - Information and Communication Technology Equipment	23,351,688.13
Net	13,587,009.82
Agricultural and Forestry Equipment	3,773,609.31
Less : Accumulated Depreciation - Agricultural and Forestry Equipment	1,957,632.22
Net	1,815,977.09
Communication Equipment	1,658,420.00
Less : Accumulated Depreciation - Communication Equipment	1,340,231.54
Net	318,188.46
Medical Equipment	4,414,200.00
Less : Accumulated Depreciation - Medical Equipment	2,530,277.78
Net	1,883,922.22
Printing Equipment	1,260,000.00
Less : Accumulated Depreciation - Printing Equipment	493,050.00
Net	766,950.00
Sports Equipment	758,000.00
Less : Accumulated Depreciation - Sports Equipment	365,488.80
Net	392,511.20
Technical and Scientific Equipment	102,055,530.71
Less : Accumulated Depreciation - Technical and Scientific Equipment	25,554,139.73
Net	76,501,390.98
Other Equipment	15,331,210.71
Less : Accumulated Depreciation - Other Equipment	5,614,283.46
Net	9,716,927.25
Total Machinery and Equipment	109,355,414.73
Transportation Equipment	
Motor Vehicles	19,259,637.73
Less : Accumulated Depreciation - Motor Vehicles	10,514,276.41
Net	8,745,361.32
Other Transportation Equipment	170,000.00
Less : Accumulated Depreciation - Other Transportation Equipment	145,349.64
Net	24,650.36
Total Transportation Equipment	8,770,011.68
Furniture, Fixtures and Books	
Furniture and Fixtures	24,652,242.18
Less : Accumulated Depreciation - Furniture and Fixtures	8,631,672.93
Net	16,020,569.25
Books	407,936.60
Less : Accumulated Depreciation - Books	189,506.01
Net	218,430.59
Total Furniture, Fixtures and Books	16,238,999.84
Construction in Progress	
Construction in Progress - Buildings and Other Structures	47,495,054.78
Total Property, Plant and Equipment	1,105,361,907.78

Biological Assets	
Bearer Biological Assets	
Breeding Stocks	1,435,030.00
Total Biological Assets	1,435,030.00

Intangible Assets	
Intangible Assets	
Computer Software	790,000.00
Less : Accumulated Amortization - Computer Software	382,850.00
Net	407,150.00
Websites	260,000.00
Accumulated Amortization - Websites	172,900.14
Net	87,099.86
Total Intangible Assets	494,249.86

Total Non - Current Assets **1,107,291,187.64**

TOTAL ASSETS **1,400,320,453.93**

LIABILITIES

Current Liabilities

Financial Liabilities	
Payables	
Accounts Payable	29,757,917.03
Due to Officers and Employees	10,262,578.49
Total Financial Liabilities	40,020,495.52

Inter-Agency Payables

Inter-Agency Payables	
Due to BIR	4,796,461.71
Due to GSIS	208,545.53
Due to Pag-IBIG	383,180.93
Due to PhilHealth	244,220.78
Due to NGAs	76,334,378.57
Due to LGUs	919,971.28
Total Inter-Agency Payables	82,886,758.80

Trust Liabilities

Trust Liabilities	
Trust Liabilities	919,887.67
Guaranty/Security Deposits Payable	2,531,795.61
Total Trust Liabilities	3,451,683.28

Deferred Credits/Unearned Income

Deferred Credits	
Other Deferred Credits	50,000.00
Total Deferred Credits/Unearned Income	50,000.00

Other Payables

Other Payables

Other Payables	451,583.23
Total Other Payables	451,583.23
Total Current Liabilities	126,860,520.83
TOTAL LIABILITIES	126,860,520.83
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	1,273,459,933.10
TOTAL LIABILITIES AND NET ASSETS/EQUITY	1,400,320,453.93

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