BP FORM 100-B

STATEMENT OF OTHER RECEIPTS/EXPENDITURES

OFF-BUDGETARY AND CUSTODIAL FUNDS

FY 2024 - 2026

(In Thousand Pesos)

DEPARTMENT : State Universities and Colleges (SUCs)

AGENCY : Davao Oriental State University

NATURE OF RECEIPTS	FUNDING SOURCE CODE	SOURCE OF REVENUE	LEGAL BASIS	NATURE OF EXPENDITURES	CASH BALANCE as of Dec. 31, 2024	AMOUNT IN P'000						REMARKS
						2024 ACTUAL		2025 PROGRAM		2026 PROPOSED		
						Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(17)
Off - Budgetary Funds					62,524.	187,498.	172,035.	140,976.	140,976.	155,135.	155,135.	< See Remarks below >
Retained Income/Funds					62,524.	187,498.	172,035.	140,976.	140,976.	155,135.	155,135.	
Internally Generated Income	20609441				62,524.	187,498.	172,035.	140,976.	140,976.	155,135.	155,135.	
	4020201001	Tuition Fees	RA 6807	PS, MOOE and CO	30,709.	82,957.	75,226.	72,357.	72,357.	66,463.	66,463.	
	4020201099	Other School Fees	RA 6807	PS, MOOE and CO	29,509.	88,721.	80,989.	66,719.	66,719.	85,310.	85,310.	
	4020205000	Rent/Lease Income	RA 6807	Other Operating Expenses	1,000.	1,931.	1,931.	900.	900.	1,681.	1,681.	
	4020299099	Other Business Income	RA 6807	MOOE	1,306.	13,889.	13,889.	1,000.	1,000.	1,681.	1,681.	
GRAND TOTAL					**62,524.**	**187,498.**	**172,035.**	**140,976.**	**140,976.**	**155,135.**	**155,135.**	

** REMARKS :

The difference in the amount balance is due to the differences in classification of transactions in the MOOE. Some expenses have already classified as outright expenses but in the Accounting Office they remain as prepayments, awaiting actual utilization to become expenses, or as accounts payable for the current year which expenses mere already recorded in the previous year. In the BESF book, the cash balance was 62,049, when adjustment were made as justified, the actual cash balance should be 62,524.

PREPARED BY:	APPROVED:	DATE:
ANNA MAE F. TEOXON, CPA	**ROY G. PONCE, E.D.D**	
ACCOUNTANT III	SUC PRESIDENT III	DAY/MO/YEAR

NOTE: The information reflected in this table shall be evaluated and consolidated by the DBM for inclusion in Table B of the BESF.

**** Cash Balance as of Dec. 31, 2024 shall be equivalent to the Cash Balance as of December 31, 2023 plus 2024 Actual Receipt minus 2024 Actual Expenditure.***

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PRE FORM 3

PROGRAM OF RECEIPTS AND EXPENDITURES BY MFO, CAMPUS AND ACTIVITY

ESTIMATED TUITION AND OTHER SCHOOL FEES COLLECTION

PROJECTED for FY 2025-2026

PARTICULARS	Main	Banaybanay	Baganga	San Isidro	Tarragona	Cateel	Total
COLLECTIONS:							
A. TUITION FEES							
1. Undergraduate Programs	40,890,227.00	6,193,758.00	3,365,260.00	5,228,623.00	1,770,375.00	6,338,197.00	63,786,440.00
2. Graduate Programs							0.00
Sub-Total	**40,890,227.00**	**6,193,758.00**	**3,365,260.00**	**5,228,623.00**	**1,770,375.00**	**6,338,197.00**	**63,786,440.00**
B. Service Fees							0.00
Admission Fees	800,000.00						800,000.00
Registration Fees	1,637,806.00	229,812.00	107,378.00	238,288.00	47,700.00	279,734.00	2,540,718.00
Authentication Fees							0.00
Certificate of GMC							0.00
Certification/Authentication/Verification							0.00
Clearance Fees							0.00
Completed Academic Reqt.							0.00
Diploma							0.00
Evaluation Fees							0.00
Graduation Fees	1,433,900.00	26,400.00		55,700.00		59,300.00	1,575,300.00
Honorable Dismissal							0.00
HRMO Certification/Authentication							0.00
Permit/OR/COR/COB							0.00
Pre-School Diagnostic Test							0.00
Printing of Grades/GWA							0.00
Removal/Completion Form							0.00
Transcript of Records							0.00
Sub-total	**3,871,706.00**	**256,212.00**	**107,378.00**	**293,988.00**	**47,700.00**	**339,034.00**	**4,916,018.00**
C. Income Generating							0.00
D. Miscellaneous Fees							0.00
D. FIDUCIARY FEES:							0.00
Athletic	1,637,806.00	229,702.00	104,092.00	238,288.00	47,700.00	239,734.00	2,497,322.00
Cultural	1,962,277.00	275,336.00	128,651.00	285,496.00	57,150.00	280,153.00	2,989,063.00
CWTS/NSTP	631,602.00	95,375.00	42,219.00	61,908.00	31,096.00	107,425.00	969,625.00
Facilites&Improvement	19,407,540.00	1,772,350.00	1,124,058.00	1,339,012.00	880,313.00	1,774,898.00	26,298,171.00
Group Insurance	346,500.00						346,500.00
Guidance	2,703,750.00	379,400.00	177,275.00	393,400.00	78,750.00	380,825.00	4,113,400.00
Handbook	120,107.00	10,832.00	5,512.00	11,713.00	2,597.00	10,865.00	161,626.00
Health Services-Med and Dental	2,670,400.00	420,592.00	161,347.00	398,872.00	79,635.00	423,411.00	4,154,257.00
ID	132,900.00	20,400.00	10,400.00	22,100.00	4,900.00	20,500.00	211,200.00
Internet Fees	1,635,275.00						1,635,275.00
Laboratory	4,193,168.00	501,613.00	794,857.00	432,380.00	208,756.00	505,560.00	6,636,334.00
Agri Science	565,737.00						565,737.00
BPE	31,275.00						31,275.00
Criminology	391,545.00						391,545.00
Computer Lab & Module	9,341,684.00	1,201,292.00	182,602.00	753,159.00	71,550.00	1,202,903.00	12,753,190.00
Devcom	21,220.00						21,220.00
Eng'g. Tech & Lab	360,834.00						360,834.00
HRM	1,298,850.00						1,298,850.00
Nursing	235,956.00						235,956.00
Science	500,627.00						500,627.00
Speech Lab							0.00
Library	3,066,431.00	409,752.00	191,457.00	467,584.00	85,050.00	409,771.00	4,630,045.00
Related Learning Experience							0.00
ETED	263,051.00						263,051.00
Nursing Affiliation	4,846,314.00						4,846,314.00
SSG	473,410.00	31,020.00	14,910.00	32,760.00	6,570.00	39,480.00	598,150.00
Student Activity	3,428,250.00						3,428,250.00
Student Publication	494,725.00						494,725.00
Thesis Defense							0.00
Graduate School							0.00
Undergraduate							0.00
Psychological Test Fee							0.00
Sub-Total Fiduciary Fees	**60,761,234.00**	**5,347,664.00**	**2,937,380.00**	**4,436,672.00**	**1,554,067.00**	**5,395,525.00**	**80,432,542.00**
							0.00
Total Tuition Fees, Service & Misc. Fees and Other Income	**105,523,167.00**	**11,797,634.00**	**6,410,018.00**	**9,959,283.00**	**3,372,142.00**	**12,072,756.00**	**149,135,000.00**
MOOE Charged to Other School Fees (Fid., SF, MF, IGP)	**64,632,940.00**	**5,603,876.00**	**3,044,758.00**	**4,730,660.00**	**1,601,767.00**	**5,734,559.00**	**85,348,560.00**
PROPOSED EXP: (To be taken from the perecentage allocation as provided in CHED Memo Order (CMO) No. 20, series of 2011)							0.00
MFO1 - Higher Educational Services Allocation- 50%	**20,445,113.50**	**3,096,879.00**	**1,682,630.00**	**2,614,311.50**	**885,187.50**	**3,169,098.50**	**31,893,220.00**
Faculty & Staff Development (12.5%)	**5,111,278.38**	**774,219.75**	**420,657.50**	**653,577.88**	**221,296.88**	**792,274.63**	**7,973,305.00**
PS							0.00
Salary - V/P	838,656.00						838,656.00
Mid Year/Year End Bonus	139,776.00						139,776.00
RLIP	100,638.72						100,638.72
RATA (VP/Directors & Deans)	780,000.00	28,800.00	28,800.00	28,800.00	28,800.00	28,800.00	924,000.00
MOOE							0.00

Particular	MAIN	BANAYBANAY	BAGANGA	SAN ISISDRO	TARRAGONA	CATEEL	TOTAL
Professional Services	3,586,830.53	745,419.75	391,857.50	624,777.88	192,496.88	763,474.64	6,304,857.18
General Services							0.00
Security Services							0.00
Other MOOE							0.00
Curriculum Development (12.5%)	**5,111,278.38**	**774,219.75**	**420,657.50**	**653,577.88**	**221,296.88**	**792,274.63**	**7,973,305.00**
Professional Services	2,722,950.00	387,109.88	210,328.75	326,788.94	110,648.44	396,137.32	4,153,963.32
General Services	907,650.42						907,650.42
Security Services	907,650.42						907,650.42
Other MOOE	907,650.41	387,109.88	210,328.75	326,788.94	110,648.44	396,137.31	2,338,663.72
Student Development (12.5%)	**5,111,278.38**	**774,219.75**	**420,657.50**	**653,577.88**	**221,296.88**	**792,274.63**	**7,973,305.00**
Student Stipend	1,815,300.42	258,073.25	140,219.17	217,859.29	73,765.63	264,091.54	2,769,309.30
Student Award	1,815,300.42	258,073.25	140,219.17	217,859.29	73,765.63	264,091.54	2,769,309.30
MOOE	1,815,300.41	258,073.25	140,219.17	217,859.29	73,765.63	264,091.54	2,769,309.29
Facilities and Development (12.5%)	**5,111,278.38**	**774,219.75**	**420,657.50**	**653,577.88**	**221,296.88**	**792,274.63**	**7,973,305.00**
MOOE	5,111,278.38	774,219.75	420,657.50	653,577.88	221,296.88	792,274.63	7,973,305.00
MFO 2 - Research Services Allocation 10%	**4,089,022.70**	**619,375.80**	**336,526.00**	**522,862.30**	**177,037.50**	**633,819.70**	**6,378,644.00**
PS							0.00
Salary - V/P	94,482.00						94,482.00
Year End Bonus	61,161.00						61,161.00
RLIP	11,337.84						11,337.84
RATA (VP & Directors)	420,000.00						420,000.00
MOOE							0.00
General Services	2,500,243.00	309,687.90	168,263.00	261,431.15	88,518.75	316,909.85	3,645,053.65
Security Services	634,748.58						634,748.58
Other MOOE	634,748.58	309,687.90	168,263.00	261,431.15	88,518.75	316,909.85	1,779,559.23
MFO 3 - Extension Services Allocation 10%	**4,089,022.70**	**619,375.80**	**336,526.00**	**522,862.30**	**177,037.50**	**633,819.70**	**6,378,644.00**
PS							0.00
Salary - V/P	94,482.00						94,482.00
Year End Bonus	61,161.00						61,161.00
RLIP	11,337.84						11,337.84
RATA (VP & Directors)	420,000.00						420,000.00
MOOE							0.00
General Services	2,500,243.00	309,687.90	168,263.00	261,431.15	88,518.75	316,909.85	3,645,053.65
Security Services	634,748.58						634,748.58
Other MOOE	634,748.58	309,687.90	168,263.00	261,431.15	88,518.75	316,909.85	1,779,559.23
Production Allocation 5%	**2,044,511.35**	**309,687.90**	**168,263.00**	**261,431.15**	**88,518.75**	**316,909.85**	**3,189,322.00**
MOOE							0.00
General Services	1,488,240.00	103,229.30	56,087.67	87,143.72	29,506.25	105,636.62	1,869,843.55
Security Services	345,060.25	103,229.30	56,087.67	87,143.72	29,506.25	105,636.62	726,663.80
Other MOOE	345,060.25	103,229.30	56,087.67	87,143.72	29,506.25	105,636.62	726,663.80
GASS -Administrative Services Allocation 10%	**4,089,022.70**	**619,375.80**	**336,526.00**	**522,862.30**	**177,037.50**	**633,819.70**	**6,378,644.00**
PS							0.00
Salary - V/P	513,132.00						513,132.00
Year End Bonus	85,522.00						85,522.00
RLIP	61,575.84						61,575.84
RATA (VP)	204,000.00						204,000.00
MOOE							0.00
General Services	2,492,491.16	206,458.60	112,175.33	174,287.43	59,012.50	211,273.23	3,255,698.26
Professional Services							0.00
Security Services	500,000.00	206,458.60	112,175.33	174,287.43	59,012.50	211,273.23	1,263,207.10
Other MOOE	500,000.00	206,458.60	112,175.33	174,287.43	59,012.50	211,273.23	1,263,207.10
Mandatory Reserve 10%	**4,089,022.70**	**619,375.80**	**336,526.00**	**522,862.30**	**177,037.50**	**633,819.70**	**6,378,644.00**
Other MOOE	4,089,022.70	619,375.80	336,526.00	522,862.30	177,037.50	633,819.70	6,378,644.00
Common Fund 5%:	**2,044,511.35**	**309,687.90**	**168,263.00**	**261,431.15**	**88,518.75**	**316,909.85**	**3,189,322.00**
Honoraria - BEC	95,500.00						95,500.00
Honoraria- BOR	147,000.00						147,000.00
Food Expenses	196,000.00						196,000.00
Search for Presidency	279,000.00	50,000.00	10,000.00	40,000.00	5,000.00	50,000.00	434,000.00
Accomodation Exp	150,679.05	103,229.30	79,131.50	110,715.58	41,759.37	133,454.93	618,969.73
Other MOOE	1,310,181.45	156,458.60	79,131.50	110,715.57	41,759.38	133,454.92	1,831,701.42
Allocation (TOSF))	**105,523,167.00**	**11,797,634.00**	**6,410,018.00**	**9,959,283.00**	**3,372,142.00**	**12,072,756.00**	**149,135,000.00**
Total Proposed Expenditures	**105,523,167.00**	**11,797,634.00**	**6,410,018.00**	**9,959,283.00**	**3,372,142.00**	**12,072,756.00**	**149,135,000.00**
NET RECEIPTS							

Prepared by:

RHIO D. GALLEGO
Head Budget Unit

Checked by:

MARIA LUISA S. TALABOC
Designate Chief Admin for Finance

Certified Correct:

ROY M. PADILLA, DVM
VP for Admin Affairs

Concurred:

DR. ROY G. PONCE
SUC President III

PRE FORM 3

PROGRAM OF RECEIPTS AND EXPENDITURES BY MFO, CAMPUS AND ACTIVITY

ACTUAL TUITION AND OTHER SCHOOL FEES COLLECTION

Second Semester for FY 2025-2026

PARTICULARS	Main	Banaybanay	Baganga	San Isidro	Tarragona	Cateel	Total
COLLECTIONS:							
A. TUITION FEES							
1. Undergraduate Programs	22,981,758.00	2,865,524.00	1,657,405.00	2,805,004.00	848,366.00	2,932,945.00	34,091,002.00
2. Graduate Programs							0.00
Sub-Total	**22,981,758.00**	**2,865,524.00**	**1,657,405.00**	**2,805,004.00**	**848,366.00**	**2,932,945.00**	**34,091,002.00**
B. COMMON FUND 10%	**2,298,175.80**	**286,552.40**	**165,740.50**	**280,500.40**	**84,836.60**	**293,294.50**	**3,409,100.20**
NET OF TUITION FEES	**20,683,582.20**	**2,578,971.60**	**1,491,664.50**	**2,524,503.60**	**763,529.40**	**2,639,650.50**	**30,681,901.80**
C. Service Fees							0.00
Admission Fees	13,800.00						13,800.00
Registration Fees	1,043,040.00	107,272.00	68,370.00	113,632.00	32,860.00	123,066.00	1,488,240.00
Authentication Fees							0.00
Certificate of GMC							0.00
Certification/Authentication/Verification							0.00
Clearance Fees							0.00
Completed Academic Reqt.							0.00
Diploma							0.00
Evaluation Fees							0.00
Graduation Fees							0.00
Honorable Dismissal							0.00
HRMO Certification/Authentication							0.00
Permit/OR/COR/COB							0.00
Pre-School Diagnostic Test							0.00
Printing of Grades/GWA							0.00
Removal/Completion Form							0.00
Transcript of Records							0.00
Sub-total	**1,056,840.00**	**107,272.00**	**68,370.00**	**113,632.00**	**32,860.00**	**123,066.00**	**1,502,040.00**
D. Income Generating							0.00
E. Miscellaneous Fees							0.00
F. FIDUCIARY FEES:							0.00
Athletic	1,042,934.00	107,272.00	68,370.00	113,632.00	32,860.00	123,066.00	1,488,134.00
Cultural	1,249,553.00	128,524.00	81,915.00	136,144.00	39,370.00	147,447.00	1,782,953.00
CWTS/NSTP	287,220.00	27,300.00	13,300.00	35,893.00	4,909.00	34,300.00	402,922.00
Facilites&Improvement	6,798,749.00	699,292.00	445,695.00	740,752.00	214,210.00	802,251.00	9,700,949.00
Group Insurance							0.00
Guidance	1,721,825.00	177,100.00	112,875.00	187,600.00	54,250.00	203,175.00	2,456,825.00
Handbook	689.00	371.00	212.00	106.00	53.00	318.00	1,749.00
Health Services-Med and Dental	1,565,206.00	161,503.00	102,555.00	170,798.00	49,395.00	184,809.00	2,234,266.00
ID	1,200.00	700.00	400.00	300.00	100.00	600.00	3,300.00
Internet Fees	55,000.00	38,475.00					93,475.00
Laboratory	1,924,130.00	124,868.00	255,820.00	130,348.00	90,524.00	184,260.00	2,709,950.00
Agri Science	38,000.00	31,400.00		10,000.00		1,550.00	80,950.00
BPE							0.00
Criminology	83,500.00			36,000.00		67,100.00	186,600.00
Computer Lab & Module	5,482,678.00	1,127,797.00	102,555.00	496,785.00	49,290.00	500,409.00	7,759,514.00
Devcom	19,600.00						19,600.00
Eng'g. Tech & Lab	25,500.00						25,500.00
BSMATH	22,800.00						22,800.00
HRM	82,800.00		175.00				82,975.00
BSBAFM	146,000.00	81,675.00		42,000.00		100,575.00	370,250.00
BSAM	92,000.00					15,600.00	107,600.00
Science	40,000.00						40,000.00
BITM	74,800.00						74,800.00
Library	1,859,571.00	191,268.00	121,905.00	222,976.00	58,590.00	219,429.00	2,673,739.00
Related Learning Experience							0.00
Practicum	607,519.00	57,675.00		48,300.00		22,525.00	736,019.00
Nursing Affiliation	46,000.00						46,000.00
SSG	295,170.00	30,360.00	19,350.00	32,160.00	9,300.00	34,830.00	421,170.00
Student Activity	3,443,650.00	354,200.00	225,750.00	375,200.00	108,500.00	406,350.00	4,913,650.00
Student Publication	491,950.00	50,600.00	32,250.00	53,600.00	15,500.00	58,050.00	701,950.00
Thesis Defense							0.00
Graduate School							0.00
Undergraduate							0.00
Psychological Test Fee							0.00
Sub-Total Fiduciary Fees	**27,498,044.00**	**3,390,380.00**	**1,583,127.00**	**2,832,594.00**	**726,851.00**	**3,106,644.00**	**39,137,640.00**
Total Tuition Fees, Service & Misc. Fees and Other Income	**51,536,642.00**	**6,363,176.00**	**3,308,902.00**	**5,751,230.00**	**1,608,077.00**	**6,162,655.00**	**74,730,682.00**
MOOE Charged to Other School Fees (Fid., SF, MF, IGP)	**28,554,884.00**	**3,497,652.00**	**1,651,497.00**	**2,946,226.00**	**759,711.00**	**3,229,710.00**	**40,639,680.00**
PROPOSED EXP: (To be taken from the perecentage allocation as provided in CHED Memo Order (CMO) No. 20, series of 2011)							
MFO1 - Higher Educational Services Allocation- 50%	**10,341,791.10**	**1,289,485.80**	**745,832.25**	**1,262,251.80**	**381,764.70**	**1,319,825.25**	**15,340,950.90**
Faculty & Staff Development (12.5%)	**2,585,447.78**	**322,371.45**	**186,458.06**	**315,562.95**	**95,441.18**	**329,956.31**	**3,835,237.73**
MOOE	2,585,447.78	322,371.45	186,458.06	315,562.95	95,441.18	329,956.31	3,835,237.73

Particular	MAIN	BANAYBANAY	BAGANGA	SAN ISISDRO	TARRAGONA	CATEEL	TOTAL
Curriculum Development (12.5%)	**2,585,447.78**	**322,371.45**	**186,458.06**	**315,562.95**	**95,441.18**	**329,956.31**	**3,835,237.73**
Other MOOE	2,585,447.78	322,371.45	186,458.06	315,562.95	95,441.18	329,956.31	3,835,237.73
Student Development (12.5%)	**2,585,447.78**	**322,371.45**	**186,458.06**	**315,562.95**	**95,441.18**	**329,956.31**	**3,835,237.73**
MOOE	2,585,447.78	322,371.45	186,458.06	315,562.95	95,441.18	329,956.31	3,835,237.73
Facilities and Development (12.5%)	**2,585,447.78**	**322,371.45**	**186,458.06**	**315,562.95**	**95,441.18**	**329,956.31**	**3,835,237.73**
MOOE	2,585,447.78	322,371.45	186,458.06	315,562.95	95,441.18	329,956.31	3,835,237.73
MFO 2 - Research Services Allocation 10%	**2,068,358.22**	**257,897.16**	**149,166.45**	**252,450.36**	**76,352.94**	**263,965.05**	**3,068,190.18**
Other MOOE	2,068,358.22	257,897.16	149,166.45	252,450.36	76,352.94	263,965.05	3,068,190.18
MFO 3 - Extension Services Allocation 10%	**2,068,358.22**	**257,897.16**	**149,166.45**	**252,450.36**	**76,352.94**	**263,965.05**	**3,068,190.18**
MOOE	2,068,358.22	257,897.16	149,166.45	252,450.36	76,352.94	263,965.05	3,068,190.18
Production Allocation 10%	**2,068,358.22**	**257,897.16**	**149,166.45**	**252,450.36**	**76,352.94**	**263,965.05**	**3,068,190.18**
MOOE	2,068,358.22	257,897.16	149,166.45	252,450.36	76,352.94	263,965.05	3,068,190.18
GASS -Administrative Services Allocation 10%	**2,068,358.22**	**257,897.16**	**149,166.45**	**252,450.36**	**76,352.94**	**263,965.05**	**3,068,190.18**
MOOE	2,068,358.22	257,897.16	149,166.45	252,450.36	76,352.94	263,965.05	3,068,190.18
Mandatory Reserve 10%	**2,068,358.22**	**257,897.16**	**149,166.45**	**252,450.36**	**76,352.94**	**263,965.05**	**3,068,190.18**
Other MOOE	2,068,358.22	257,897.16	149,166.45	252,450.36	76,352.94	263,965.05	3,068,190.18
Allocation (TOSF))	**51,536,642.00**	**6,363,176.00**	**3,308,902.00**	**5,751,230.00**	**1,608,077.00**	**6,162,655.00**	**74,730,682.00**
Total Proposed Expenditures	**51,536,642.00**	**6,363,176.00**	**3,308,902.00**	**5,751,230.00**	**1,608,077.00**	**6,162,655.00**	**74,730,682.00**
NET RECEIPTS							

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