



JOSE RIZAL MEMORIAL STATE UNIVERSITY
KATIPUNAN CAMPUS
Katipunan, Zamboanga del Norte

POST-CLOSING TRIAL BALANCE
As of December 31, 2014

Account Name	Account Code	CONSOLIDATED		GENERAL FUND		TRUST FUND		INCOME GEN. PROJECTS	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Cash - Collecting Officer	10101010-00	2,500.00		-		2,500.00		-	
Petty Cash Fund	10101020-00	-		-		-		-	
Cash in Bank - Local Currency/Current Account LBP	10102020-24	14,415,461.35		338,470.78		11,303,120.70		2,773,869.87	
Accounts Receivable	10301010-00	7,050,654.00				7,050,654.00		-	
Receivables - Disallowances/Charges	10305010-00	460,350.00				460,350.00		-	
Other Receivables	10305990-00	277,619.61				244,000.00		33,619.61	
Agricultural & Marine Supplies for Distribution	10402050-01	198,420.00						198,420.00	
Agricultural Produce for Distribution	10402060-00	84,030.00						84,030.00	
Other Supplies & Materials for Distribution	10402990-00	15,504.50				12,892.50		2,612.00	
Office Supplies Inventory	10404010-00	1,237,228.77		267,769.61		767,635.84		201,823.32	
Accountable Forms, Plates & Stickers Inventory	10404020-00	173,500.00				173,500.00		-	
Animal/Zoological Supplies Inventory	10404040-00	739,795.21		219,701.32		359,949.12		160,144.77	
Drugs & Medicines Inventory	10404060-00	56,365.20				43,495.20		12,870.00	
Medical, Dental and Laboratory Supplies Inventory	10404070-00	582,142.11		33,375.50		477,457.46		71,309.15	
Fuel, Oil & Lubricants Inventory	10404080-00	15,705.00		15,705.00		-		-	
Agricultural and Marine Supplies Inventory	10404090-00	131,085.14		14,890.00		44,991.78		71,203.36	
Textbooks & Instructional Materials Inventory	10404100-00	588,079.09				280,340.23		307,738.86	
Construction Materials Inventory	10404130-00	2,217,234.50		1,375,702.50		727,582.50		113,949.50	
Other Supplies & Materials Inventory	10404990-00	1,185,972.15		535,045.40		556,224.25		94,702.50	
Land	10601010-00	433,736.40		433,736.40				-	
Other Land Improvements	10602990-00	1,915,083.55		207,606.71				1,707,476.84	
Water Supply Systems	10603040-00	1,024,552.26		143,955.00		19,288.00		861,309.26	
Power Supply Systems	10603050-00	161,000.00				143,000.00		18,000.00	
School Buildings	10604020-00	9,402,516.07		2,033,721.39		1,045,590.58		6,323,204.10	
Other Structures	10604990-00	3,246,780.63		96,365.91		552,215.15		2,598,199.57	
Machinery	10605010-00	167,720.00				30,275.00		137,445.00	
Office Equipment	10605020-00	4,177,027.94		1,731,057.31		2,162,665.70		283,304.93	
Information & Communication Technology Equipment	10605030-00	13,437,665.22		683,390.00		11,797,191.58		957,083.64	
Agricultural and Forestry Equipment	10605040-00	2,836,496.94		13,500.00		159,057.75		2,663,939.19	
Communication Equipment	10605070-00	21,000.00				21,000.00		-	
Firefighting Equipment & Accessories	10605090-01	50,051.98		8,052.00		28,999.98		13,000.00	
Medical Equipment	10605110-00	94,860.00		47,566.00		47,294.00		-	
Sports Equipment	10605130-00	40,780.00				40,780.00		-	



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Technical & Scientific Equipment	10605140-00	1,839,472.43		269,924.02		998,009.00		571,539.41	
Other Machinery & Equipment	10605990-00	1,460,154.22		103,318.75		4,190.00		1,352,645.47	
Motor Vehicles	10606010-00	2,176,034.40		940,900.00		108,000.00		1,127,134.40	
Furnitures & Fixtures	10607010-00	1,068,830.50		46,464.00		463,554.50		558,812.00	
Books	10607020-00	715,027.09		458,450.99		256,576.10		-	
Construction in Progress - Buildings & Other Structures	10610030-00	1,947,911.71		1,382,182.65		280,767.56		284,961.50	
Other Property, Plant & Equipment	10699990-00	387,732.00		61,596.00		123,986.00		202,150.00	
Livestock	10701020-00	990,100.00						990,100.00	
Trees, Plants & Crops	10701030-00	811,850.00		612,550.00				199,300.00	
Advances for Payroll	19901020-00	2,713,027.36		1,676,797.08		1,030,730.28		5,500.00	
Advances to Special Disbursing Officer	19901030-00	252,700.00		211,700.00		41,000.00		-	
Advances to Officers & Employees	19901040-00	23,530.00		23,530.00		-		-	
Prepaid Insurance	19902050-00	20,753.98		15,711.75		-		5,042.23	
Other Prepayments	19902990-00	27,450.80		27,450.80		-		-	
Allowance for Impairment - Accounts Receivable	10301011-00		125,617.63				125,617.63		-
Accum. Depreciation-Other Land Improvements	10602991-00		344,715.04		37,369.20				307,345.84
Accum. Depreciation-School Buildings	10604021-00		772,095.12		183,034.92		40,344.24		548,715.96
Accum. Depreciation-Other Structures	10604991-00		242,619.62		8,672.94		108.72		233,837.96
Accum. Depreciation-Machinery	10605011-00		18,646.20				2,627.10		16,019.10
Accum. Depreciation-Office Equipment	10605021-00		1,118,929.23		623,180.64		419,763.93		75,984.66
Accum. Depreciation-ICT Equipment	10605031-00		1,253,743.62		234,500.40		694,691.10		324,552.12
Accum. Depreciation-Agricultural & Forestry Equipment	10605041-00		503,250.51		2,430.00		21,986.45		478,834.06
Accum. Depreciation-Firefighting Equipt. & Accessories	10605091-00		9,527.66		2,070.52		7,457.14		-
Accum. Depreciation-Medical Equipment	10605111-00		21,460.32		12,842.82		8,617.50		-
Accum. Depreciation-Technical & Scientific Equipment	10605141-00		331,105.04		48,586.32		179,641.62		102,877.10
Accum. Depreciation-Other Machinery & Equipment	10605991-00		262,827.76		18,597.38		754.20		243,476.18
Accum. Depreciation-Motor Vehicles	10606011-00		772,071.70		454,465.72		27,771.42		289,834.56
Accum. Depreciation-Furnitures & Fixtures	10607011-00		97,015.68		8,363.52		1,170.00		87,482.16
Accum. Depreciation-Books	10607021-00		256,602.64		165,042.36		91,560.28		-
Accum. Depreciation-Other Property, Plant & Equipment	10699991-00		90,465.66		15,394.32		14,177.34		60,894.00
Accounts Payable	20101010-00		927,668.05		634,464.38		202,165.13		91,038.54
Due to BIR	20201010-00		272,798.78		25,296.31		226,463.83		21,038.64
Due to GSIS	20201020-00		72,598.98		36,535.07		36,063.91		-



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Due to Pag-ibig	20201030-00		5,341.02		5,341.02				-
Due to Philhealth	20201040-00		12,212.71		8,637.71		3,575.00		-
Due to NGAs	20201050-00		3,586,009.30				3,586,009.30		-
Due to GOCCs	20201060-00		1,102,005.00						-
Due to LGUs	20201070-00		510,000.00				510,000.00		1,102,005.000
Due to Operating Units	20301040-00		-		-				-
Other Deferred Credits	20501990-00		8,884,264.41				8,823,844.80		60,419.61
Other Payables	29999990-00		73,641.80		(3,457.69)		76,644.49		455.00
Government Equity/Accumulated Surplus	30101010-00		59,208,258.63		11,508,819.01		26,757,809.63		20,941,629.99
TOTAL		80,875,492.11	80,875,492.11	14,030,186.87	14,030,186.87	41,858,864.76	41,858,864.76	24,986,440.48	24,986,440.48

Certified Correct:


CORAZON I. MEÑOSA
Administrative Assistant III