



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

PRELIMINARY 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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		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
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		233,837.90
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				
Due to NGAs	20201050-00		3,586,009.30				3,575.00		
Due to GOCCs	20201060-00		1,102,005.00				3,586,009.30		
Due to LGUs	20201070-00		510,000.00						1,102,005.00
Due to Operating Units	20301040-00		-		-		510,000.00		
Other Deferred Credits	20501990-00		8,884,264.41						
Other Payables	29999990-00		73,641.80		(3,457.69)		8,823,844.80		60,419.6
Government Equity/Accumulated Surplus	30101010-00		45,671,067.30		6,519,245.98		76,644.49		455.00
Tuition Fees	40202010-01		7,055,957.20				18,471,886.61		20,679,934.7
Income Collected from Students	40202010-02		12,447,688.50				6,569,738.20		486,219.00
Income from Other Sources	40202010-03		2,725,999.06				11,646,790.50		800,898.00
Income from Hostels/Dormitories and Other Like Facilities	40202130-00		418,462.45				72,426.70		2,653,572.30
Subsidy from National Government Agency	40301010-00		1,852,630.20		1,852,630.20				418,462.45
Subsidy from Other National Government Agencies	40301020-00		31,312,550.23		31,312,550.23				
Basic Salary - Civilian	50101010-01	19,443,055.11		16,915,543.17		1,977,347.94		550,164.00	
Salaries & Wages-Casual/Contractual	50101020-00	1,781,324.64		505,383.42		1,071,187.60		204,753.62	
PERA - Civilian	50102010-01	1,689,091.51		1,689,091.51					
Clothing / Uniform Allowance	50102040-00	355,000.00		355,000.00					
Productivity Incentive Allowance	50102080-00	118,000.00		118,000.00					
Honoraria - Civilian	50102100-01	171,363.70		1,000.00					
Overtime & Night Pay	50102130-00	405,493.04		282,923.10		160,856.35		9,507.35	
Year-End Bonus	50102140-01	1,771,186.00		1,489,125.00		116,557.55		6,012.39	
Cash Gift	50102150-00	380,000.00		380,000.00		144,520.00		137,541.00	
Other Bonuses & Allowances	50102990-12	380,000.00		380,000.00					
Retirement & Life Insurance Premium	50103010-00	2,383,897.35		2,081,329.23		236,548.44		66,019.68	
Pag-ibig Contribution - Civilian	50103020-01	87,300.00		87,300.00					
Philhealth Contributions - Civilian	50103030-01	222,700.00		201,550.00		16,450.00		4,700.00	
Employees Compensation Insurance Premiums	50103040-01	88,019.81		88,019.81					
Other Personnel Benefits	50104990-00	35,956.49		35,956.49					
Travelling Expenses-Local	50201010-00	927,538.76		365,981.50		534,888.26		26,669.00	
Training Expenses	50202010-00	657,604.78		338,479.10		293,800.68		25,325.00	
Scholarship Grants / Expenses	50202020-00	203,500.00		203,500.00					



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Office Supplies Expense	50203010-00	852,084.35		73,353.17		648,178.10		130,553.08	
Animal/Zoological Supplies Expenses	50203040-00	114,046.00		27,625.00		28,449.00		57,972.00	
Food Supplies Expense	50203050-00	768.00				768.00		-	
Medical/Dental & Laboratory Supplies Expenses	50203080-00	4,998.80				4,998.80		-	
Fuel, Oil & Lubricants Expense	50203090-00	1,451,572.81		396,066.71		748,316.90		307,189.20	
Agricultural & Marine Supplies Expenses	50203100-00	415,062.10		1,103.00		11,760.50		402,198.60	
Textbook & Instructional Materials Expenses	50203110-00	2,455.00				2,455.00		-	
Other Supplies & Materials Expenses	50203990-00	109,687.80		34,277.27		52,360.53		23,050.00	
Electricity Expenses	50204020-00	1,864,273.62		346,380.95		809,208.53		708,684.14	
Postage & Courier Services	50205010-00	1,863.00		1,863.00				-	
Telephone Expenses-Mobile	50205020-01	51,967.44		11,880.55		16,743.83		23,343.06	
Telephone Expenses-Landline	50205020-02	50,810.91		12,819.71		34,913.61		3,077.59	
Internet Expenses	50205030-00	152,318.87		23,442.82		119,260.68		9,615.37	
Cable, Satellite, Telegraph & Radio Expenses	50205040-00	7,237.00						7,237.00	
Rewards & Incentives	50206010-02	111,300.00				111,300.00		-	
Prizes	50206020-00	3,000.00		3,000.00				-	
Research, Exploration & Development Expenses	50207020-01	136,253.50		36,253.50		80,000.00		20,000.00	
Legal Services	50211010-00	300.00		300.00				-	
Other Professional Services	50211990-00	331,604.39		93,500.00		218,344.29		19,760.10	
Other General Services	50212990-00	187,664.39		187,664.39				-	
Repairs & Maintenance-Power Supply Systems	50213030-05	88,984.00				88,984.00		-	
Repairs & Maintenance-Buildings & Other Structures	50213040-01	4,772.00				4,772.00		-	
Repairs & Maintenance-School Buildings	50213040-02	697,766.01		176,949.40		454,372.91		66,443.70	
Repairs & Maintenance-Other Structures	50213040-99	14,954.00				9,225.00		5,729.00	
Repairs & Maintenance-Machinery	50213050-01	49,561.25		47,401.25				2,160.00	
Repairs & Maintenance-Office Equipment	50213050-02	66,568.55		41,963.55		24,605.00		-	
Repairs & Maintenance-ICT Equipment	50213050-03	15,040.77				15,040.77		-	
Repairs & Maintenance-Motor Vehicles	50213060-01	114,325.17		102,946.11				11,379.06	
Repairs & Maintenance-Furnitures & Fixtures	50213070-00	20,350.00				20,350.00		-	
Repairs & Maintenance-Other Property, Plant & Equipment	50213990-99	4,683.00				4,683.00		-	
Fidelity Bond Premium	50215020-00	38,137.50		38,137.50				-	
Insurance Expenses	50215030-00	14,632.56		12,212.62				2,419.94	
Labor & Wages	50216010-00	3,193,394.12		722,427.98		1,297,365.63		1,173,600.51	



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Printing & Publication Expense	50299020-00	282,495.75		61,157.50		216,884.25		4,454.00	
Representation Expenses	50299030-00	272,476.10		115,691.29		155,784.81		1,000.00	
Transportation & Delivery Expenses	50299040-00	62,850.00		62,850.00				-	
Rent/Lease Expenses	50299050-00	5,600.00		1,200.00		4,400.00		-	
Membership Dues & Contribution to Organizations	50299060-00	146,345.00				146,345.00		-	
Subscription Expenses	50299070-00	23,573.00				15,873.00		7,700.00	
Donations	50299080-00	2,000.00				2,000.00		-	
Other Maintenance & Operating Expenses	50299990-99	193,938.36		21,257.80		93,482.42		79,198.14	
Other Financial Charges	50301990-00	200.00		200.00				-	
Bank Charges	50301040-00	7,350.00		3,500.00		3,850.00		-	
Other Structures Outlay	50604040-99	5,800.00				5,800.00			
TOTAL		123,151,588.42	123,151,588.42	42,205,794.27	42,205,794.27	51,861,897.14	51,861,897.14	29,083,897.01	29,083,897.01

Certified Correct:


CORAZON I. MEÑOSA
Administrative Assistant III