



DAVAO ORIENTAL STATE COLLEGE OF SCIENCE AND TECHNOLOGY |

Guang-guang, Brgy. Dahican, City of Mati, Davao Oriental

Post-Closing Trial Balance

As of December 31, 2019

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	496,752.20	
Petty Cash	10101020	22,914.77	
Cash in Bank - Local Currency, Current Account	10102020	61,196,299.63	
Accounts Receivable	10301010	43,327,611.09	
Allowance for Impairment - Accounts Receivable	10301011		350,622.13
Loans Receivable - Others	10301990	2,237,818.32	
Due from National Government Agencies	10303010	152,150,284.22	
Due from Operating Units	10304040	826,031.68	
Due from Other Funds	10304050	10,080,390.00	
Receivables - Disallowances/Charges	10305010	377,228.11	
Due from Officers and Employees	10305020	177,506.98	
Other Receivables	10305990	250,200.76	
Office Supplies Inventory	10404010	821,451.00	
Textbooks and Instructional Materials Inventory	10404100	54,000.00	
Other Supplies and Materials Inventory	10404990	29,765.00	
Semi-Expendable Machinery	10405010	151,750.00	
Semi-Expendable Office Equipment	10405020	1,009,813.50	
Semi-Expendable Information and Communications Technology Equipment	10405030	1,849,876.50	
Semi-Expendable Communications Equipment	10405070	99,210.00	
Semi-Expendable Medical Equipment	10405100	161,955.00	
Semi-Expendable Sports Equipment	10405120	67,353.00	
Semi-Expendable Technical and Scientific Equipment	10405130	73,600.00	
Semi-Expendable Other Machinery and Equipment	10405190	812,400.00	
Semi-Expendable Furniture and Fixtures	10406010	5,284,182.47	
Semi-Expendable Books	10406020	9,217,173.72	
Investment Property, Land	10501010	2,500,000.00	
Land	10601010	16,027,560.56	
Other Land Improvements	10602990	19,077,190.44	
Accumulated Depreciation - Other Land Improvements	10602991		3,719,384.51
Water Supply Systems	10603040	736,607.00	
Accumulated Depreciation - Water Supply Systems	10603041		184,073.00
Power Supply Systems	10603050	13,634,674.08	
Accumulated Depreciation - Power Supply Systems	10603051		1,406,809.41
Communication Networks	10603060	670,000.00	
Accumulated Depreciation - Communication Networks	10603061		19,800.00
Buildings	10604010	90,307,546.12	
Accumulated Depreciation - Buildings	10604011		3,724,916.94
School Buildings	10604020	239,833,227.37	
Accumulated Depreciation - School Buildings	10604021		33,421,685.99
Hospitals and Health Centers	10604030	1,299,293.05	
Accumulated Depreciation - Hospitals and Health Centers	10604031		167,608.77
Other Structures	10604990	26,292,766.46	
Accumulated Depreciation - Other Structures	10604991		5,330,457.37
Machinery	10605010	944,448.65	
Accumulated Depreciation - Machinery	10605011		132,943.38
Office Equipment	10605020	16,009,120.49	
Accumulated Depreciation - Office Equipment	10605021		9,938,202.17
Information and Communication Technology Equipment	10605030	51,148,175.79	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		30,140,988.45
Agricultural and Forestry Equipment	10605040	794,909.31	
Accumulated Depreciation - Agricultural and Forestry Equipment	10605041		462,485.91
Communication Equipment	10605070	2,197,934.70	
Accumulated Depreciation - Communication Equipment	10605071		1,363,438.15
Military, Police and Security Equipment	10605100	107,250.00	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		48,262.50
Medical Equipment	10605110	2,740,893.50	
Accumulated Depreciation - Medical Equipment	10605111		2,652,461.58
Printing Equipment	10605120	120,000.00	
Accumulated Depreciation - Printing Equipment	10605121		54,000.00
Sports Equipment	10605130	668,598.00	
Accumulated Depreciation - Sports Equipment	10605131		239,972.02

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As of December 31, 2019

Account Title	Account Code	Debit	Credit
Technical and Scientific Equipment	10605140	11,621,404.75	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		2,769,374.42
Other Machinery and Equipment	10605990	12,987,463.29	
Accumulated Depreciation - Other Machinery and Equipment	10605991		2,952,583.50
Motor Vehicles	10606010	9,592,400.00	
Accumulated Depreciation - Motor Vehicles	10606011		3,228,332.25
Other Transportation Equipment	10606990	272,500.00	
Accumulated Depreciation - Other Transportation Equipment	10606991		145,755.00
Furniture and Fixtures	10607010	9,455,527.78	
Accumulated Depreciation - Furniture and Fixtures	10607011		2,394,841.39
Books	10607020	1,918,579.80	
Accumulated Depreciation - Books	10607021		1,502,029.41
Other Property, Plant and Equipment	10698990	77,250.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		42,233.50
Construction in Progress - Buildings and Other Structures	10699030	97,868,465.48	
Breeding Stocks	10701010	601,580.00	
Livestock	10701020	17,500.00	
Advances for Operating Expenses	19901010	239,083.86	
Advances for Payroll	19901020	289,439.60	
Advances to Officers and Employees	19901040	953,912.32	
Advances to Contractors	19902010	8,449,854.21	
Prepaid Insurance	19902050	128,389.83	
Other Prepayments	19902990	31,637.77	
Accounts Payable	20101010		3,197,707.08
Due to Officers and Employees	20101020		9,093,333.72
Due to BIR	20201010		1,424,563.75
Due to GSIS	20201020		83,543.31
Due to Pag-IBIG	20201030		300,122.61
Due to PhilHealth	20201040		20,639.41
Due to NGAs	20201050		31,301,383.41
Due to LGUs	20201070		1,408,021.50
Due to Operating Units	20301040		426,776.10
Due to Other Funds	20301050		10,000,000.00
Trust Liabilities	20401010		4,252,341.25
Guaranty/Security Deposits Payable	20401040		9,196,010.07
Other Deferred Credits	20501990		1,248,371.08
Other Payables	29999990		1,395,728.32
Accumulated Surplus/(Deficit)	30101010		750,648,948.80
TOTAL		930,390,752.16	930,390,752.16

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF
 NATIONAL GOVERNMENT AGENCIES
 OFF-BUDGETARY FUNDS - RETAINED INCOME/FUNDS - INTERNALLY GENERATED
 INCOME - TUITION AND MATRICULATION FEES/OTHER RECEIPTS - R.A. 8292

Certified Correct :

ERLINDA B. PATOSA, CPA
 Accountant III
 FINANCE DIVISION