

**University of the Philippines Visayas**  
**Detailed Statement of Financial Position**

(Consolidated UPV-Iloilo & UPVTC)

**Fund 101**

As of June 30, 2016

**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

146,307,078.84

Cash on Hand

54,859.22

    Cash-Collecting Officers

48,959.22

    Pety Cash Fund

5,900.00

Cash in Bank-Local Currency

146,252,219.62

    Cash in Bank-Local Currency, Current Account

64,289,850.82

    Cash in Bank-Local Currency, Time Deposits

81,962,368.80

**Receivables**

16,612,371.01

Intra-Agency Receivables

1,916,493.33

    Due from Central Office

-

    Due from Regional Offices

1,326,259.59

    Due from Operating Units

577,161.24

    Due from Other Funds

13,072.50

Other Receivables

14,695,877.68

    Receivables-Disallowances/Charges

101,894.81

    Other Receivables

14,593,982.87

**Inventories**

79,302.90

Office Supplies Inventory

76,252.90

Other Supplies and Materials Inventory

3,050.00

<b>Other Current Assets</b>	10,651,411.44
Advances	2,745,099.81
Advances for Operating Expenses	292,590.98
Advances for Payroll	-
Advances to Special Disbursing Officer	1,796,024.31
Advances to Officers and Employees	656,484.52
Prepayments	7,906,311.63
Advances to Contractors	7,290,525.93
Prepaid Insurance	615,785.70
<b>Total Current Assets</b>	<b>173,650,164.19</b>
<b>Non-Current Assets</b>	
<b>Property, Plant &amp; Equipment</b>	227,489,838.89
Land	
Land	19,742,729.26
Other Land Improvements	
Other Land Improvements	21,056,290.52
Buildings and Other Structures	91,666,397.58
Buildings	133,886,030.51
<i>Accu Depre-Buildings</i>	(96,038,478.12)
Net Value	37,847,552.39
School Buildings	60,413,283.17
<i>Accu Depre-School Buildings</i>	(7,901,671.27)
Net Value	52,511,611.90
Other Structures	1,307,233.29
Machinery & Equipment	38,501,884.29
Machinery	3,796,064.40
<i>Accu Depre-Machinery</i>	(3,416,457.96)
Net Value	379,606.44

Office Equipment	2,719,572.19
<i>Accu Depre-Office Equipment</i>	<i>(1,433,561.48)</i>
<i>Net Value</i>	<i>1,286,010.71</i>
ICT Equipment	39,917,999.44
<i>Accu Depre-ICT Equipment</i>	<i>(22,974,533.12)</i>
<i>Net Value</i>	<i>16,943,466.32</i>
Agricultural and Forestry Equipment	857,805.50
<i>Accu Depre-Agricultural &amp; Forestry Equipment</i>	<i>(727,155.90)</i>
<i>Net Value</i>	<i>130,649.60</i>
Communication Equipment	2,219,537.27
<i>Accu Depre-Communication Equipment</i>	<i>(1,646,903.33)</i>
<i>Net Value</i>	<i>572,633.94</i>
Construction and Heavy Equipment	1,029,722.00
<i>Accu Depre-Construction &amp; Heavy Equipment</i>	<i>(661,711.50)</i>
<i>Net Value</i>	<i>368,010.50</i>
Disaster Response and Rescue Equipment	279,609.10
<i>Accu Depre-Disaster Response and Rescue Equipment</i>	<i>(263,523.23)</i>
<i>Net Value</i>	<i>16,085.87</i>
Military, Police and Security Equipment	93,510.00
<i>Accu Depre-Military, Police and Security Equipment</i>	<i>(84,159.00)</i>
<i>Net Value</i>	<i>9,351.00</i>
Medical Equipment	722,223.60
<i>Accu Depre-Medical Equipment</i>	<i>(487,742.58)</i>
<i>Net Value</i>	<i>234,481.02</i>
Sports Equipment	59,932.98
<i>Accu Depre-Sports Equipment</i>	<i>(44,489.68)</i>
<i>Net Value</i>	<i>15,443.30</i>
Technical and Scientific Equipment	40,051,264.85
<i>Accu Depre-Technical and Scientific Equipment</i>	<i>(27,437,138.20)</i>
<i>Net Value</i>	<i>12,614,126.65</i>
Other Machinery and Equipment	17,199,115.95
<i>Accu Depre-Other Machinery and Equipment</i>	<i>(11,267,097.01)</i>

<i>Net Value</i>	5,932,018.94
Transportation Equipment	259,873.94
Motor Vehicle	3,286,789.40
<i>Accu Depre-Motor Vehicle</i>	<i>(3,032,270.46)</i>
<i>Net Value</i>	254,518.94
Other Transportation Equipment	53,550.00
<i>Accu Depre-Other Transportation Equipment</i>	<i>(48,195.00)</i>
<i>Net Value</i>	5,355.00
Furniture, Fixtures and Books	4,073,679.74
Furniture and Fixtures	10,968,331.19
<i>Accu Depre-Furniture and Fixtures</i>	<i>(6,994,333.56)</i>
<i>Net Value</i>	3,973,997.63
Books	996,821.00
<i>Accu Depre-Books</i>	<i>(897,138.89)</i>
<i>Net Value</i>	99,682.11
Other Property, Plant and Equipment	
Other Property, Plant and Equipment	1,787,442.48
<i>Accu Depre-Other Property, Plant and Equipment</i>	<i>(123,004.02)</i>
<i>Net Value</i>	1,664,438.46
Construction in Progress	
Construction in Progress-Buildings & Other Structures	50,511,745.10
Heritage Assets	
Works of Arts and Archeological Specimens	12,800.00
<b>Other Non-Current Assets</b>	<b>6,215,788.13</b>
Other Assets	6,209,888.13
Deposits	
Guaranty Deposits	5,900.00
<b>Total Non-Current Assets</b>	<b>233,705,627.02</b>

<b>Total Assets</b>	407,355,791.21
<b>LIABILITIES AND NET ASSETS/EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	159,970,058.19
Payables	121,592,709.99
Accounts Payable	121,547,315.37
Due to Officers and Employees	45,394.62
Trust Liabilities	
Guaranty /Security Deposits Payable	126,685.68
Other Payables	38,250,662.52
<b>Inter-Agency Payables</b>	10,980,240.93
Due to BIR	5,441,997.08
Due to GSIS	4,777,558.15
Due to PAG-IBIG	571,220.99
Due to PHILHEALTH	189,464.71
Intra-Agency Payables	
Due to Other Funds	35,521.86
<b>Trust Liabilities</b>	
Trust Liabilities	65,340,009.55
Total Current Liabilities	236,325,830.53
<b>Total Liabilities</b>	236,325,830.53
<b>Net Assets/Equity</b>	
<b>Equity</b>	
Accumulated surpluses/(Deficit)	171,029,960.68
<b>Total Net Assets/Equity</b>	171,029,960.68

TOTAL LIABILITIES AND NET ASSETS/EQUITY

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407,355,791.21