

University of the Philippines Visayas
Pre-Closing Trial Balance
(Consolidated UPV-Iloilo & UPVTC)
Fund 164
As of June 30, 2016

<u>Particulars</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Cash-Collecting Officers	1 01 01 010	553,508.13	
Petty Cash Fund	1 01 01 020	52,943.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	102,960,200.83	
Cash in Bank-Local Currency, Time Deposits	1 01 02 040	258,054,226.57	
Cash in Bank-Foreign Currency, Time Deposits	1 01 03 040	676,955.47	
Accounts Receivable	1 03 01 010	7,553,467.87	
Due from NGAs	1 03 03 010	107,918.61	
Due from Other Funds	1 03 04 050	8,665.75	
Receivables-Disallowances/Charges	1 03 05 010	434,896.07	
Other Receivables	1 03 05 990	3,279,160.14	
Office Supplies Inventory	1 04 04 010	2,145,342.16	
Construction Materials Inventory	1 04 04 130	2,428,535.20	
Other Supplies Inventory	1 04 04 990	660,087.11	
Land	1 06 01 010	11,052,520.90	
Other Land Improvement	1 06 02 990	3,974,818.87	
Water Supply System	1 06 03 040	4,272,385.60	
Buildings	1 06 04 010	756,474.11	
School Buildings	1 06 04 020	41,321,070.37	
Hostels and Dormitories	1 06 04 060	314,974.54	
Other Structures	1 06 04 990	2,115,400.21	
Machinery	1 06 05 010	1,169,740.00	
Office Equipment	1 06 05 020	4,146,555.55	
Information and Communication Technology Equipment	1 06 05 030	50,527,516.11	
Agricultural and Forestry Equipment	1 06 05 040	184,395.90	
Communication Equipment	1 06 05 070	6,318,259.30	

Construction and Heavy Equipment	1 06 05 080	149,906.00	
Disaster Response and Rescue Equipment	1 06 05 090	555,400.50	
Military, Police and Security Equipment	1 06 05 100	38,500.00	
Medical Equipment	1 06 05 110	4,571,866.84	
Sports Equipment	1 06 05 130	330,938.50	
Technical and Scientific Equipment	1 06 05 140	22,768,886.51	
Other Machinery and Equipment	1 06 05 990	29,065,230.56	
Motor Vehicles	1 06 06 010	2,591,889.25	
Watercrafts	1 06 06 040	27,900.00	
Other Transportation Equipment	1 06 06 990	46,975.00	
Furniture and Fixtures	1 06 07 010	11,291,211.33	
Books	1 06 07 020	42,969,771.09	
Works of Arts and Archeological Specimens	1 06 10 020	464,762.00	
Other Property, Plant & Equipment	1 06 98 990	6,259,193.15	
Construction in Progress-Buildings & Other Structures	1 06 99 030	4,801,461.65	
Advances for Operating Expenses	1 99 01 010	280,194.00	
Advances to Special Disbursing Officers	1 99 01 030	1,125,692.82	
Advances to Officers and Employees	1 99 01 040	585,728.73	
Advances to Contractors	1 99 02 010	830,864.08	
Prepaid Insurance	1 99 02 050	44,457.56	
Guaranty Deposits	1 99 03 020	497,760.59	
Other Assets	1 99 99 990	7,317,811.44	
Allowance for Impairment-Accounts Receivable	1 03 01 011		392,087.36
Accumulated Depreciation-School Buildings	1 06 04 021		8,507,551.60
Accumulated Depreciation-Machineries	1 06 05 011		90,393.91
Accumulated Depreciation-Office Equipment	1 06 05 021		2,182,029.18
Accumulated Depreciation-IT Equipment	1 06 05 031		31,542,313.96
Accumulated Depreciation-Agricultural and Forestry Equipment	1 06 05 041		135,374.11
Accumulated Depreciation-Communication Equipment	1 06 05 071		3,581,332.88
Accumulated Depreciation-Construction & Heavy Equipment	1 06 05 081		17,350.61

Accumulated Depreciation-Disaster Resp & Resc Equipment	1 06 05 092	177,779.77
Accumulated Depreciation-Military, Police & Security Equipment	1 06 05 101	20,160.00
Accumulated Depreciation-Medical Equipment	1 06 05 111	1,998,963.16
Accumulated Depreciation-Sports Equipment	1 06 05 131	84,815.93
Accumulated Depreciation-Technical & Scientific Equipment	1 06 05 141	15,510,795.29
Accumulated Depreciation-Other Machinery and Equipment	1 06 05 991	14,785,042.68
Accumulated Depreciation-Motor Vehicles	1 06 06 011	2,096,932.77
Accumulated Depreciation-Watercrafts	1 06 06 041	25,110.00
Accumulated Depreciation-Other Transportation Equipment	1 06 06 991	12,615.91
Accumulated Depreciation-Furniture and Fixtures	1 06 07 011	4,214,909.32
Accumulated Depreciation-Library Books	1 06 07 021	32,927,486.68
Accumulated Depreciation-Other Property, Plant and Equipment	1 06 99 991	299,978.10
Accounts Payable	2 01 01 010	5,006,336.42
Due to BIR	2 02 01 010	2,173,917.97
Due to GSIS	2 02 01 020	19,747.68
Due to PAG-IBIG	2 02 01 030	600.00
Due to PHILHEALTH	2 02 01 040	1,150.00
Due to Other Funds	2 03 01 050	700.00
Trust Liabilities	2 04 01 010	163,512,531.31
Guaranty /Security Deposits Payable	2 04 01 040	981,971.44
Other Deferred Credits	2 05 01 990	127,018.08
Other Payables	2 99 99 990	40,398,991.21
Accumulated Surplus/Deficit	3 01 01 010	303,040,820.03
Clearance and Certification Fees	4 02 01 040	81,510.00
Fines and Penalties - Service Income	4 02 01 140	52,634.41
Other Service Income	4 02 01 990	93,479.00
School Fees	4 02 02 010	18,617,594.73
Rent/Lease Income	4 02 02 050	1,225,912.10
Road Network Fees	4 02 02 080	18,110.00

Income from Waterworks System	4 02 02 090	1,310.00
Income from Hostels/Dormitories & Other Like Facilities	4 02 02 130	1,264,461.00
Interest Income	4 02 02 210	810,083.88
Fines and Penalties-Business Income	4 02 02 230	22,411.87
Other Business Income	4 02 02 990	103,006.60
Inc from Grants & Donation in Kind	4 04 02 020	61,000.00
Gain on Sale of PPE	4 05 01 040	172,385.50
Honoraria	5 01 02 100	36,100.00
Other Bonuses and Allowances	5 01 02 990	5,137,175.00
Provident/Welfare Fund Contributions	5 01 03 050	100,000.00
Traveling Expenses - Local	5 02 01 010	459,878.05
Training Expenses	5 02 02 010	211,320.84
Scholarship Grants	5 02 02 020	71,000.00
Office Supplies Expenses	5 02 03 010	168,093.59
Accountable Forms Expenses	5 02 03 020	274,000.00
Drugs and Medicines Expenses	5 02 03 070	6,738.00
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	15,378.85
Fuel, Oil and Lubricants Expenses	5 02 03 090	56,649.30
Semi-Expendable Machinery & Equipment Expenses	5 02 03 210	89,404.55
Other Supplies & Mat Expenses	5 02 03 990	162,518.88
Water Expenses	5 02 04 010	349,924.77
Electricity Expenses	5 02 04 020	499,494.89
Postage and Courier Expenses	5 02 05 010	45,084.45
Telephone Expenses-Mobile	5 02 05 020-01	3,700.00
Telephone Expenses-Landline	5 02 05 020-02	173,476.15
Internet Expenses	5 02 05 030	18,451.94
Awards/Rewards Expenses	5 02 06 010	455,000.00
Consultancy Services	5 02 11 030	31,321.00
Other Professional Services	5 02 11 990	152,305.00
Security Services	5 02 12 030	318,544.26
Other General Services	5 02 12 990	2,683,001.24
Rep & Maint-Bldgs & Other Structure	5 02 13 040	201,604.60
Repair & Maintenance-Machinery & Equipment	5 02 13 050	15,556.00
Repair & Maintenance-Transpo Equipment	5 02 13 060	19,390.00
Repair & Maintenance-Furniture and Fixtures	5 02 13 070	129,797.00

Fidelity Bond Premiums	5 02 15 020	3,375.00	
Labor and Wages	5 02 16 010	1,831,512.60	
Advertising Expenses	5 02 99 010	2,490.00	
Printing and Publication Expenses	5 02 99 020	14,397.00	
Representation Expenses	5 02 99 030	37,177.00	
Rent/Lease Expenses	5 02 99 050	44,080.00	
Subscription Expenses	5 02 99 070	7,768.20	
Other Maint & Operating Exps	5 02 99 990	877,228.32	
Bank Charges	5-03-01-040	1,350.00	
		656,390,706.45	656,390,706.45

Certified Correct:

JOCELYN T. GENESILA
Chief Accountant