

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

<u>Account Title</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Cash-Collecting Officers	1-01-01-010	2,127,982.42	
Petty Cash	1-01-01-020	22,500.00	
Cash in Bank-Local Currency, Current Account	1-01-02-020	17,135,953.32	
Cash in Bank-Local Currency, Time Deposits	1-01-02-040	97,579,153.74	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	1,150,998.59	
Cash in Bank-Foreign Currency, Time Deposits	1-01-03-040	4,724,908.05	
Accounts Receivable	1-03-01-010	34,752.50	
Receivables-Disallowances/Charges	1-03-05-010	3,359.00	
Other Receivables	1-03-05-990	54,704,493.01	
Other Land Improvements	1-06-02-990	1,277,029.71	
Water Supply System	1-06-03-040	384,447.82	
School Buildings	1-06-04-020	9,985,928.20	
Other Structures	1-06-04-990	3,252,585.89	
Office Equipment	1-06-05-020	346,335.70	
ICT Equipment	1-06-05-030	10,380,792.97	
Agricultural and Forestry Equipment	1-06-05-040	251,500.00	
Marine and Fishery Equipment	1-06-05-050	502,546.00	
Communication Equipment	1-06-05-070	339,593.00	
Disaster Response and Rescue Equipment	1-06-05-090	6,700.00	
Medical Equipment	1-06-05-110	1,730,214.67	
Technical and Scientific Equipment	1-06-05-140	8,504,699.91	
Other Machinery and Equipment	1-06-05-990	3,974,145.33	
Motor Vehicles	1-06-06-010	528,000.00	
Watercrafts	1-06-06-040	319,749.00	
Furniture and Fixtures	1-06-07-010	1,243,852.94	

Books	1-06-07-020	290,235.74	
Other Property, Plant & Equipment	1-06-98-990	257,725.00	
Advances for Operating Expenses	1-99-01-010	30,000.00	
Advances to Special Disbursing Officer	1-99-01-030	2,107,034.94	
Advances to Officers and Employees	1-99-01-040	774,757.21	
Advances to Contractors	1-99-02-010	178,798.50	
Other Assets	1-99-99-990	3,284,778.84	
Accumulated Depreciation-School Buildings	1-06-04-021		6,568,197.34
Accumulated Depreciation-Office Equipment	1-06-05-021		285,551.96
Accumulated Depreciation-ICT Equipment	1-06-05-031		7,904,394.50
Accumulated Depreciation-Agricultural&Forestry Equipment	1-06-05-041		188,400.00
Accumulated Depreciation-Marine&Fishery Equipment	1-06-05-051		451,170.49
Accumulated Depreciation-Communication Equipment	1-06-05-071		282,238.87
Accumulated Depreciation-Disaster Response&Rescue Eqpt-Firefighting Equipment	1-06-05-092		1,092.85
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,545,524.71
Accumulated Depreciation-Technical & Scientific Equipment	1-06-05-141		6,378,276.69
Accumulated Depreciation-Other Machinery & Equipment	1-06-05-991		2,935,928.25
Accumulated Depreciation-Watercrafts	1-06-06-041		251,257.79
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		772,340.07
Accumulated Depreciation-Books	1-06-07-021		261,212.18
Due to BIR	2-02-01-010		(3,277,987.83)
Due to GSIS	2-02-01-020		12,143.91
Due to PHILHEALTH	2-02-01-040		257.39
Due to Other NGAs	2-02-01-050		49,069,464.90
Due to LGUs	2-02-01-070		179,866.13
Due to Other Funds	2-03-01-050		127,938.57
Trust Liabilities	2-04-01-010		10,989,587.60
Guaranty/Security Deposits Payable	2-04-01-040		2,987,303.22
Other Payables	2-99-99-990		68,272,465.41

Accumulated Surplus/Deficit

3-01-01-010	<u>71,248,927.00</u>
	227,435,552.00
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Certified Correct:

JOCELYN T. GENESILA
Chief Accountant