

University of the Philippines Visayas

Statement of Changes in Net Assets/Equity

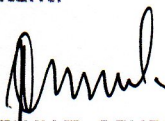

(Consolidated UPV-Iloilo & UPVTC)

Fund 101

For the Quarter Ended March 31, 2017

Balance as of January 1, 2017	205,927,576.61
Changes in Accounting Policy	-
Prior Period Adjustments/Unrecorded Income & Expenses	-
Other Adjustments	23,010.74
Restated Balance	<u>205,950,587.35</u>
Changes in net assets/equity for CY 2017	
Adjustment of net revenue recognized directly in net	-
Surplus/(Deficits) for the period	<u>(23,013,448.81)</u>
Total recognized revenue and expense for the period	<u>(23,013,448.81)</u>
Others	<u>708,902.00</u>
Balance at March 31, 2017	<u><u>183,646,040.54</u></u>

Chief Accountant:

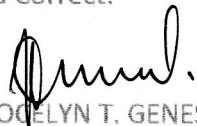

JOCELYN T. GENESILA
Chief Accountant 

University of the Philippines Visayas
Statement of Changes in Net Assets/Equity
Fund 102

For the Quarter Ended March 31, 2017

Balance as of January 1, 2017	39,781,607.68
Changes in Accounting Policy	-
Prior Period Adjustments/Unrecorded Income & Expenses	-
Other Adjustments	-
Restated Balance	<u>39,781,607.68</u>
Changes in net assets/equity for CY 2017	
Adjustment of net revenue recognized directly in net assets/equity	-
Surplus/(Deficits) for the period	-
Total recognized revenue and expense for the period	<u>-</u>
Others	<u>-</u>
Balance at March 31, 2017	<u><u>39,781,607.68</u></u>

Certified Correct:


JOCELYN T. GENESILA
Chief Accountant