

University of the Philippines Visayas
Detailed Statement of Financial Position

(Consolidated UPV-Iloilo and UPVTC)

Fund 164

As of June 30, 2016

ASSETS

Current Assets

Cash and Cash Equivalents		<u>362,297,834.00</u>
Cash on Hand		<u>606,451.13</u>
Cash-Collecting Officers		553,508.13
Petty Cash Fund		52,943.00
Cash in Bank-Local Currency		<u>361,014,427.40</u>
Cash in Bank-Local Currency, Current Account		102,960,200.83
Cash in Bank-Local Currency, Time Deposits		258,054,226.57
Cash in Bank-Foreign Currency		
Cash in Bank-Foreign Currency, Time Deposits		<u>676,955.47</u>
Receivables		<u>10,992,021.08</u>
Loans and Receivable Accounts		
Accounts Receivable		7,553,467.87
<i>Allowance for Impairment-Accounts Receivable</i>		<u>(392,087.36)</u>
<i>Net Value- Accounts Receivable</i>		<u>7,161,380.51</u>
Inter-Agency Receivables		<u>116,584.36</u>
Due from National Government Agencies		107,918.61
Due from Other Funds		8,665.75
Other Receivables		<u>3,714,056.21</u>
Receivables-Disallowances/Charges		434,896.07

Other Receivables	3,279,160.14
Inventories	<u>5,233,964.47</u>
Inventory Held for Consumption	5,233,964.47
Office Supplies Inventory	2,145,342.16
Construction Materials Inventory	2,428,535.20
Other Supplies Inventory	660,087.11
Other Current Assets	<u>2,866,937.19</u>
Advances	1,991,615.55
Advances for Operating Expenses	280,194.00
Advances to Special Disbursing Officer	1,125,692.82
Advances to Officers and Employees	585,728.73
Prepayments	875,321.64
Advances to Contractors	830,864.08
Prepaid Insurance	44,457.56
Total Current Assets	<u>381,390,756.74</u>
Non-Current Assets	
Property, Plant & Equipment	<u>133,877,067.98</u>
Land	
Land	<u>11,052,520.90</u>
Other Land Improvements	
Other Land Improvements	<u>3,974,818.87</u>
Infrastructure Assets	
Water Supply System	<u>4,272,385.60</u>
Buildings and Other Structures	<u>36,000,367.63</u>
Buildings	756,474.11
School Buildings	41,321,070.37
<i>Accu Depre-School Buildings</i>	(8,507,551.60)

<i>Net Value</i>	32,813,518.77
Hostels & Dormitories	314,974.54
Other Structures	2,115,400.21
Machinery & Equipment	49,700,844.29
Machinery	1,169,740.00
<i>Accu Depre-Machinery</i>	(90,393.91)
<i>Net Value</i>	1,079,346.09
Office Equipment	4,146,555.55
<i>Accu Depre-Office Equipment</i>	(2,182,029.18)
<i>Net Value</i>	1,964,526.37
ICT Equipment	50,527,516.11
<i>Accu Depre-ICT Equipment</i>	(31,542,313.96)
<i>Net Value</i>	18,985,202.15
Agricultural and Forestry Equipment	184,395.90
<i>Accu Depre-Agricultural & Forestry Equipment</i>	(135,374.11)
<i>Net Value</i>	49,021.79
Communication Equipment	6,318,259.30
<i>Accu Depre-Communication Equipment</i>	(3,581,332.88)
<i>Net Value</i>	2,736,926.42
Construction and Heavy Equipment	149,906.00
<i>Accu Depre-Construction & Heavy Equipment</i>	(17,350.61)
<i>Net Value</i>	132,555.39
Disaster Response and Rescue Equipment	555,400.50
<i>Accu Depre-Disaster Response and Rescue Equipment</i>	(177,779.77)
<i>Net Value</i>	377,620.73
Military, Police and Security Equipment	38,500.00
<i>Accu Depre-Military, Police and Security Equipment</i>	(20,160.00)
<i>Net Value</i>	18,340.00
Medical Equipment	4,571,866.84
<i>Accu Depre-Medical Equipment</i>	(1,998,963.16)
<i>Net Value</i>	2,572,903.68

Sports Equipment	330,938.50
<i>Accu Depre-Sports Equipment</i>	<u>(84,815.93)</u>
<i>Net Value</i>	246,122.57
Technical and Scientific Equipment	22,768,886.51
<i>Accu Depre-Technical and Scientific Equipment</i>	<u>(15,510,795.29)</u>
<i>Net Value</i>	7,258,091.22
Other Machinery and Equipment	29,065,230.56
<i>Accu Depre-Other Machinery and Equipment</i>	<u>(14,785,042.68)</u>
<i>Net Value</i>	14,280,187.88
Transportation Equipment	532,105.57
Motor Vehicle	2,591,889.25
<i>Accu Depre-Motor Vehicle</i>	<u>(2,096,932.77)</u>
<i>Net Value</i>	494,956.48
Watercrafts	27,900.00
<i>Accu Depre-Watercrafts</i>	<u>(25,110.00)</u>
<i>Net Value</i>	2,790.00
Other Transportation Equipment	46,975.00
<i>Accu Depre-Other Transportation Equipment</i>	<u>(12,615.91)</u>
<i>Net Value</i>	34,359.09
Furniture, Fixtures and Books	17,118,586.42
Furniture and Fixtures	11,291,211.33
<i>Accu Depre-Furniture and Fixtures</i>	<u>(4,214,909.32)</u>
<i>Net Value</i>	7,076,302.01
Books	42,969,771.09
<i>Accu Depre-Books</i>	<u>(32,927,486.68)</u>
<i>Net Value</i>	10,042,284.41
Other Property, Plant and Equipment	
Other Property, Plant and Equipment	6,259,193.15
<i>Accu Depre-Other Property, Plant and Equipment</i>	<u>(299,978.10)</u>
<i>Net Value</i>	5,959,215.05

Construction in Progress	
Construction in Progress-Buildings & Other Structures	4,801,461.65
Heritage Assets	
Works of Arts and Archeological Specimens	464,762.00
Other Non-Current Assets	7,815,572.03
Other Assets	7,317,811.44
Deposits	
Guaranty Deposits	497,760.59
Total Non-Current Assets	141,692,640.01
TOTAL ASSETS	523,083,396.75
LIABILITIES	
Current Liabilities	
Financial Liabilities	45,405,327.63
Payables	
Accounts Payable	5,006,336.42
Other Payables	40,398,991.21
Inter-Agency Payables	2,196,115.65
Due to BIR	2,173,917.97
Due to GSIS	19,747.68
Due to PAG-IBIG	600.00
Due to PHILHEALTH	1,150.00
Due to Other Funds	700.00
Trust Liabilities	156,809,311.21
Trust Liabilities	155,827,339.77
Guaranty /Security Deposits Payable	981,971.44
Deferred Credits/Unearned Income	
Other Deferred Credits	127,018.08

Total Current Liabilities	<u>204,537,772.57</u>
Non-Current Liabilities	
Trust Liabilities	7,685,191.54
Total Non-Current Liabilities	<u>7,685,191.54</u>
Total Liabilities	<u>212,222,964.11</u>
 NET ASSETS/EQUITY	
Equity	
Accumulated surpluses/(Deficit)	310,860,432.64
Total Net Assets/Equity	<u>310,860,432.64</u>
TOTAL LIABILITIES AND NET ASSETS/EQUITY	<u>523,083,396.75</u>