

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

(Consolidated UPV-Iloilo and UPVTC)

**Fund 184**

As of June 30, 2016

**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

	122,741,496.12
Cash on Hand	2,150,482.42
Cash-Collecting Officers	2,127,982.42
Petty Cash	22,500.00
Cash in Bank-Local Currency	114,715,107.06
Cash in Bank-Local Currency, Current Account	17,135,953.32
Cash in Bank-Local Currency, Time Deposits	97,579,153.74
Cash in Bank-Foreign Currency	5,875,906.64
Cash in Bank-Foreign Currency, Savings Account	1,150,998.59
Cash in Bank-Foreign Currency, Time Deposits	4,724,908.05

**Receivables**

Loans and Receivable Accounts	54,742,604.51
Accounts Receivable	34,752.50
Other Receivables	54,707,852.01
Receivables-Disallowances/Charges	3,359.00
Other Receivables	54,704,493.01

**Other Current Assets**

Advances	3,090,590.65
Advances for Operating Expenses	2,911,792.15
Advances to Special Disbursing Officer	30,000.00
Advances to Officers and Employees	2,107,034.94
	774,757.21

Prepayments	
Advances to Contractors	178,798.50
<b>Total Current Assets</b>	<u>180,574,691.28</u>
<b>Non-Current Assets</b>	
<b>Property, Plant &amp; Equipment</b>	<u>15,750,496.18</u>
Other Land Improvements	
Other Land Improvements	<u>1,277,029.71</u>
Infrastructure Assets	
Water Supply Systems	<u>384,447.82</u>
Buildings and Other Structures	<u>6,670,316.75</u>
School Buildings	<u>9,985,928.20</u>
<i>Accu Depre-School Buildings</i>	<u>(6,568,197.34)</u>
<i>Net Value</i>	<u>3,417,730.86</u>
Other Structures	<u>3,252,585.89</u>
Machinery & Equipment	<u>6,063,949.26</u>
Office Equipment	<u>346,335.70</u>
<i>Accu Depre-Office Equipment</i>	<u>(285,551.96)</u>
<i>Net Value</i>	<u>60,783.74</u>
ICT Equipment	<u>10,380,792.97</u>
<i>Accu Depre-ICT Equipment</i>	<u>(7,904,394.50)</u>
<i>Net Value</i>	<u>2,476,398.47</u>
Agricultural and Forestry Equipment	<u>251,500.00</u>
<i>Accu Depre-Agricultural &amp; Forestry Equipment</i>	<u>(188,400.00)</u>
<i>Net Value</i>	<u>63,100.00</u>
Marine and Fishery Equipment	<u>502,546.00</u>
<i>Accu Depre-Marine &amp; Fishery Equipment</i>	<u>(451,170.49)</u>
<i>Net Value</i>	<u>51,375.51</u>
Communication Equipment	<u>339,593.00</u>
<i>Accu Depre-Communication Equipment</i>	<u>(282,238.87)</u>
<i>Net Value</i>	<u>57,354.13</u>

Disaster Response and Rescue Equipment	6,700.00
<i>Accu Depre-Disaster Response and Rescue Equipment</i>	<u>(1,092.85)</u>
<i>Net Value</i>	5,607.15
Medical Equipment	1,730,214.67
<i>Accu Depre-Medical Equipment</i>	<u>(1,545,524.71)</u>
<i>Net Value</i>	184,689.96
Technical and Scientific Equipment	8,504,699.91
<i>Accu Depre-Technical and Scientific Equipment</i>	<u>(6,378,276.69)</u>
<i>Net Value</i>	2,126,423.22
Other Machinery and Equipment	3,974,145.33
<i>Accu Depre-Other Machinery and Equipment</i>	<u>(2,935,928.25)</u>
<i>Net Value</i>	1,038,217.08
Transportation Equipment	596,491.21
Motor Vehicles	528,000.00
Watercrafts	319,749.00
<i>Accu Depre-Watercrafts</i>	<u>(251,257.79)</u>
<i>Net Value</i>	68,491.21
Furniture, Fixtures and Books	500,536.43
Furniture and Fixtures	1,243,852.94
<i>Accu Depre-Furniture and Fixtures</i>	<u>(772,340.07)</u>
<i>Net Value</i>	471,512.87
Books	290,235.74
<i>Accu Depre-Books</i>	<u>(261,212.18)</u>
<i>Net Value</i>	29,023.56
Other Property, Plant and Equipment	
Other Property, Plant and Equipment	<u>257,725.00</u>
<b>Other Non-Current Assets</b>	
Other Assets	3,284,778.84
<b>Total Non-Current Assets</b>	<u>19,035,275.02</u>
<b>Total Assets</b>	199,609,966.30

## LIABILITIES AND NET ASSETS/EQUITY

### Liabilities

#### Current Liabilities

#### Financial Liabilities

Other Payables	68,272,465.41
Inter-Agency Payables	46,111,683.07
Due to BIR	(3,277,987.83)
Due to GSIS	12,143.91
Due to PHILHEALTH	257.39
Due to Other NGAs	49,069,464.90
Due to LGUs	179,866.13
Due to Other Funds	127,938.57
Trust Liabilities	13,976,890.82
Trust Liabilities	10,989,587.60
Guaranty /Security Deposits Payable	2,987,303.22
Total Current Liabilities	128,361,039.30
<b>Total Liabilities</b>	<b>128,361,039.30</b>
<b>Net Assets/Equity</b>	
<b>Equity</b>	
Accumulated surpluses/(Deficit)	71,248,927.00
<b>Total Net Assets/Equity</b>	<b>71,248,927.00</b>
<b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b>	<b>199,609,966.30</b>