

University of the Philippines Visayas
Pre-Closing Trial Balance
Fund 102
As of December 31, 2013

<u>Particulars</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Cash in Bank-Local Currency, Current Account	111	70.00	
Land Improvements	202	12,966,720.00	
School Buildings	212	176,302,054.78	
Office Equipment	221	83,790.53	
Furniture and Fixtures	222	3,020,672.17	
IT Equipment and Software	223	372,372.34	
Agricultural, Fishery and Forestry Equipment	227	56,214.50	
Communication Equipment	229	163,193.65	
Construction and Heavy Equipment	230	594,239.50	
Firefighting Equipment and Accessories	231	21,170.00	
Medical, Dental and Laboratory Equipment	233	951,537.50	
Military and Police Equipment	234	9,750.00	
Technical and Scientific Equipment	236	7,687,472.15	
Other Machineries and Equipment	240	2,354,977.08	
Motor Vehicle	241	1,306,125.70	
Other Transportation Equipment	248	1,350.00	
Accumulated Depreciation-School Buildings	312		137,808,673.08
Accumulated Depreciation-Office Equipment	321		75,411.48
Accumulated Depreciation-Furniture and Fixtures	322		2,718,604.95
Accumulated Depreciation-IT Equipment and Software	323		335,135.11
Accumulated Depreciation-Agricultural, Fishery and Forestry Equipment	327		50,593.05
Accumulated Depreciation-Communication Equipment	329		146,874.29
Accumulated Depreciation-Construction and Heavy Equipment	330		534,815.55
Accumulated Depreciation-Firefighting Equipment and Accessories	331		19,053.00
Accumulated Depreciation-Medical, Dental and Laboratory Equipment	333		856,383.75
Accumulated Depreciation-Military and Police Equipment	334		8,775.00
Accumulated Depreciation-Technical and Scientific Equipment	336		6,918,724.93
Accumulated Depreciation-Other Machineries and Equipment	340		2,119,479.37
Accumulated Depreciation-Motor Vehicle	341		1,175,513.13
Accumulated Depreciation-Other Transportation Equipment	348		1,215.00
Other Payables	439		2,755,439.32
Government Equity	501		55,656,080.53
Depreciation Expense	912	5,289,061.64	
GRAND TOTAL		<u>211,180,771.54</u>	<u>211,180,771.54</u>


Certified Correct:


JOCELYN T. GENESILA
Chief Accountant

University of the Philippines Visayas
Post-Closing Trial Balance
Fund 102
As of December 31, 2013

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Other Payables	439		2,755,439.32
Government Equity	501		50,367,018.89
GRAND TOTAL		205,891,709.90	205,891,709.90

Certified Correct:


JOCELYN T. GENESILA
 Chief Accountant

University of the Philippines Visayas
Detailed Balance Sheet
Fund 102
As of December 31, 2013

ASSETS

Current Assets

Cash

Cash in Bank

Cash in Bank-Local Currency, Current Account

70.00

Property, Plant and Equipment

Land and Land Improvement

Land

12,966,720.00

Buildings

School Buildings

176,302,054.78

Less: Accumulated Depreciation

(137,808,673.08)

38,493,381.70

Office Equipment, Furniture and Fixtures

Office Equipment

83,790.53

Less: Accumulated Depreciation

(75,411.48)

8,379.05

Furniture and Fixtures

3,020,672.17

Less: Accumulated Depreciation

(2,718,604.95)

302,067.22

IT Equipment and Software

372,372.34

Less: Accumulated Depreciation

(335,135.11)

37,237.23

347,683.50

Machineries and Equipment

Agricultural, Fishery & Forestry Equipment

56,214.50

Less: Accumulated Depreciation

(50,593.05)

5,621.45

Communication Equipment

163,193.65

Less: Accumulated Depreciation

(146,874.29)

16,319.36

Construction and Heavy Equipment

594,239.50

Less: Accumulated Depreciation

(534,815.55)

59,423.95

Firefighting Equipment and Accessories

21,170.00

Less: Accumulated Depreciation

(19,053.00)

2,117.00

Medical, Dental & Laboratory Equipment

951,537.50

Less: Accumulated Depreciation

(856,383.75)

95,153.75

Military and Police Equipment

9,750.00

Less: Accumulated Depreciation

(8,775.00)

975.00

Technical and Scientific Equipment

7,687,472.15

Less: Accumulated Depreciation

(6,918,724.93)

768,747.22

Other Machineries and Equipment

2,354,977.08

Less: Accumulated Depreciation

(2,119,479.37)

235,497.71

1,183,855.44

Transportation Equipment

Motor Vehicle

1,306,125.70

Less: Accumulated Depreciation

(1,175,513.13)

130,612.57

Other Transportation Equipment

1,350.00

Less: Accumulated Depreciation

(1,215.00)

135.00

130,747.57

53,122,388.21

TOTAL ASSETS

53,122,458.21

LIABILITIES AND EQUITY

LIABILITIES

Current

Other Payables

2,755,439.32

EQUITY

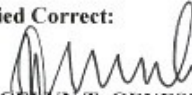
Government Equity

50,367,018.89

TOTAL LIABILITIES AND GOVERNMENT EQUITY

53,122,458.21

Certified Correct:



JOCelyn T. GENESILA
Chief Accountant

University of the Philippines Visayas
Condensed Balance Sheet
Fund 102
As of December 31, 2013

ASSETS

Current Assets

Cash	70.00
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Property, Plant and Equipment

Property, Plant and Equipment	205,891,639.90	
Less: Accumulated Depreciation	(152,769,251.69)	53,122,388.21
TOTAL ASSETS		<u>53,122,458.21</u>

LIABILITIES AND EQUITY

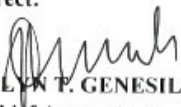
LIABILITIES

Other Payables	2,755,439.32
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EQUITY

Government Equity	50,367,018.89
TOTAL LIABILITIES AND GOVERNMENT EQUITY	<u>53,122,458.21</u>

Certified Correct:


JOCELYN T. GENESILA
Chief Accountant

University of the Philippines Visayas
Condensed Statement of Income and Expense
Fund 102
As of December 31, 2013

Income	-
Less: Expenses	
Personal Services	-
Maintenance and Other Operating Expenses	5,289,061.64
Financial Expenses	-
	<hr/>
	5,289,061.64
Excess of Income Over Expenses	<hr/> (5,289,061.64) <hr/>

Certified Correct:


JOCELYN T. GENESILA
Chief Accountant

University of the Philippines Visayas
Detailed Statement of Income and Expense
Fund 102
As of December 31, 2013

Income	-
Less: Expenses	
Depreciation Expenses-School Buildings	5,289,061.64
	<u>5,289,061.64</u>
Excess of Income Over Expenses	<u><u>(5,289,061.64)</u></u>


Certified Correct:


JOCELYN T. GENESILA
Chief Accountant

UNIVERSITY OF THE PHILIPPINES VISAYAS
Statement of Government Equity
FUND 102
As of December 31, 2013

Government Equity, beginning		55,656,080.53
Retained Operating Surplus		
Depreciation	5,289,061.64	
Adjustment of Prior Years	-	5,289,061.64
Government Equity, End		<u>50,367,018.89</u>

Certified Correct:


JOCELYN T. GENESILA
Chief Accountant