

University of the Philippines Visayas
Pre-Closing Trial Balance
(Consolidated UPV-Iloilo and UPVTC)
Fund 101
As of July 31, 2016

<u>Particulars</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Cash-Collecting Officers	1 01 01 010	48,959.22	
Petty Cash Fund	1 01 01 020	5,900.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	74,392,863.99	
Cash in Bank-Local Currency, Time Deposits	1 01 02 040	81,962,368.80	
Due from Regional Offices	1 03 04 030	1,326,259.59	
Due from Operating Units	1 03 04 040	577,161.24	
Due from Other Funds	1 03 04 050	8,572.50	
Receivables-Disallowances/Charges	1 03 05 010	101,894.81	
Other Receivables	1 03 05 990	14,598,422.87	
Office Supplies Inventory	1 04 04 010	76,252.90	
Other Supplies and Materials Inventory	1 04 04 990	3,050.00	
Land	1 06 01 010	19,742,729.26	
Other Land Improvement	1 06 02 990	21,056,290.52	
Buildings	1 06 04 010	133,906,495.39	
School Buildings	1 06 04 020	60,432,665.82	
Other Structures	1 06 04 060	3,928,807.36	
Machinery	1 06 05 010	3,796,064.40	
Office Equipment	1 06 05 020	2,719,572.19	
Information & Communication Technology Equipment	1 06 05 030	40,050,359.44	
Agricultural and Forestry Equipment	1 06 05 040	857,805.50	
Communication Equipment	1 06 05 070	2,219,537.27	
Construction and Heavy Equipment	1 06 05 080	1,029,722.00	
Disaster Response and Rescue Equipment	1 06 05 090	279,609.10	
Military, Police and Security Equipment	1 06 05 100	93,510.00	
Medical Equipment	1 06 05 110	722,223.60	

Sports Equipment	1 06 05 130	59,932.98	
Technical and Scientific Equipment	1 06 05 140	40,051,264.85	
Other Machinery and Equipment	1 06 05 990	17,289,308.95	
Motor Vehicles	1 06 06 010	3,286,789.40	
Other Transportation Equipment	1 06 06 990	53,550.00	
Furniture and Fixtures	1 06 07 010	10,968,331.19	
Books	1 06 07 020	996,821.00	
Work of Arts and Archeological Specimens	1 06 10 020	12,800.00	
Other Property, Plant and Equipment	1 06 98 990	1,787,442.48	
Construction in Progress-Agency Asset	1 06 99 030	50,511,745.10	
Advances for Operating Expenses	1 99 01 010	292,590.98	
Advances to Special Disbursing Officers	1 99 01 030	1,000,391.20	
Advances to Officers and Employees	1 99 01 040	643,996.52	
Advances to Contractors	1 99 02 010	8,312,107.82	
Prepaid Insurance	1 99 02 050	618,312.63	
Guaranty Deposits	1 99 03 020	5,900.00	
Other Assets	1 99 99 990	6,209,888.13	
Accumulated Depreciation-Buildings	1 06 04 011		96,038,478.12
Accumulated Depreciation-School Buildings	1 06 04 021		7,901,671.27
Accumulated Depreciation-Machineries	1 06 05 011		3,416,457.96
Accumulated Depreciation-Office Equipment	1 06 05 021		1,433,561.48
Accumulated Depreciation-ICT Equipment	1 06 05 031		22,974,533.12
Accumulated Depreciation-Agricultural & Forestry Equipment	1 06 05 041		727,155.90
Accumulated Depreciation-Communication Equipment	1 06 05 071		1,646,903.33
Accumulated Depreciation-Construction & Heavy Equipment	1 06 05 080		661,711.50
Accumulated Depreciation-Disaster Resp & Resc Equipment	1 06 05 090		263,523.23
Accumulated Depreciation-Military, Police & Security Equipment	1 06 05 101		84,159.00
Accumulated Depreciation-Medical Equipment	1 06 05 111		487,742.58
Accumulated Depreciation-Sports Equipment	1 06 05 131		44,489.68
Accumulated Depreciation-Technical & Scientific Equipment	1 06 05 141		27,437,138.20
Accumulated Depreciation-Other Machinery and Equipment	1 06 05 991		11,267,097.01
Accumulated Depreciation-Motor Vehicles	1 06 06 011		3,032,270.46
Accumulated Depreciation-Other Transportation Equipment	1 06 06 991		48,195.00
Accumulated Depreciation-Furniture and Fixtures	1 06 07 011		6,994,333.56
Accumulated Depreciation-Books	1 06 07 022		897,138.89

Accumulated Depreciation-Other Property, Plant & Equipment	1 06 99 991		123,004.02
Accounts Payable	2 01 01 010		78,967,396.23
Due to Officers and Employees	2 01 01 020		45,394.62
Due to BIR	2 02 01 010		5,909,220.20
Due to GSIS	2 02 01 020		4,830,173.81
Due to PAG-IBIG	2 02 01 030		572,293.49
Due to PHILHEALTH	2 02 01 040		190,027.21
Due to Other Funds	2 03 01 050		93,455.47
Trust Liabilities	2 04 01 010		65,078,341.00
Guaranty /Security Deposits Payable	2 04 01 040		126,685.68
Other Payables	2 99 99 990		64,300,131.94
Accumulated Surplus/(Deficit)	3 01 01 010		149,900,302.07
Subsidy from Other NGAs	4 03 01 020		335,139,056.32
Salaries and Wages-Regular	5 01 01 010	152,890,628.84	
Salaries and Wages-Casual/Contractual	5 01 01 020	15,528,846.82	
Personnel Economic Relief Allowance (PERA)	5 01 02 010	11,132,490.78	
Representation Allowance (RA)	5 01 02 020	2,917,296.00	
Transportation Allowance (TA)	5 01 02 030	2,663,176.00	
Clothing/Uniform Allowance	5 01 02 040	3,740,000.00	
Subsistence Allowances	5 01 02 050	317,650.00	
Laundry Allowance	5 01 02 060	28,377.59	
Honoraria	5 01 02 100	11,536,838.35	
Hazard Pay	5 01 02 110	863,040.26	
Overtime and Night Pay	5 01 02 130	305,758.45	
Year-End Bonus	5 01 02 140	23,483,355.37	
Cash Gift	5 01 02 150	7,000.00	
Other Bonuses and Allowances	5 01 02 990	3,628,250.00	
Retirement and Life Insurance Premiums	5 01 03 010	16,966,506.81	
PAG-IBIG Contributions	5 01 03 020	500,700.00	
PHILHEALTH Contributions	5 01 03 030	1,466,112.50	
Employees Compensation Insurance Premiums	5 01 03 040	487,898.82	
Terminal Leave Benefits	5 01 04 030	572,022.63	
Other Personnel Benefits	5 01 04 990	4,400,320.97	
Traveling Expenses-Local	5 02 01 010	1,651,942.05	
Training Expenses	5 02 02 010	516,336.85	

Office Supplies Expense	5 02 03 010	771,866.11
Accountable Forms Expenses	5 02 03 020	6,096.00
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	56,163.57
Fuel, Oil and Lubricants Expenses	5 02 03 090	521,490.17
Agricultural and Marine Supplies Expenses	5 02 03 100	500.00
Semi-Expendable Machinery & Equipment Expenses	5 02 03 210	12,498.00
Semi-Expendable Furniture, Fixtures & Books Expenses	5 02 03 220	4,947.00
Other Supplies and Materials Expenses	5 02 03 990	280,856.89
Water Expenses	5 02 04 010	129,306.96
Electricity Expenses	5 02 04 020	8,478,988.82
Postage and Courier Services	5 02 05 010	69,665.14
Telephone Expenses	5 02 05 020	580,222.85
Internet Subscription Expenses	5 02 05 030	20,588.53
Research Restoration and Development Expenses	5 02 07 020	1,984,109.02
Legal Services	5 02 11 010	1,800.00
Auditing Services	5 02 11 020	56,702.99
Consultancy Services	5 02 11 030	200,988.00
Other Professional Services	5 02 11 990	1,540.00
Janitorial Services	5 02 12 020	2,332,562.28
Security Services	5 02 12 030	6,872,456.21
Other General Services	5 02 12 990	4,366,133.55
Repairs & Maintenance-Land Improvement	5 02 13 020	16,037.00
Repairs and Maintenance-Buildings & Other Structures	5 02 13 040	1,001,977.21
Repairs and Maintenance-Machinery & Equipment	5 02 13 050	28,942.35
Repairs and Maintenance-Transportation Equipment	5 02 13 060	159,165.38
Repairs and Maintenance-Furniture & Fixtures	5 02 13 070	86,252.00
Fidelity Bond Premiums	5 02 15 020	75,075.00
Insurance Expenses	5 02 15 030	47,039.96
Labor and Wages	5 02 16 010	5,587.01
Advertising Expenses	5 02 99 010	25,850.00
Printing and Publication Expenses	5 02 99 020	60,882.30
Representation Expenses	5 02 99 030	39,869.00
Transportation and Delivery Expenses	5 02 99 040	700.00
Rent/Lease Expenses	5 02 99 050	95,380.00
Membership Dues and Contributions to Organizations	5 02 99 060	27,000.00

Subscription Expenses	5 02 99 070	7,538.00	
Other Maintenance and Operating Expenses	5 02 99 990	562,444.96	
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		890,632,042.35	890,632,042.35

Certified Correct:

JOCELYN T. GENESILA
Chief Accountant