

University of the Philippines Visayas
Pre-Closing Trial Balance
(Consolidated UPV-Iloilo and UPVTC)
Fund 101
As of June 30, 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	64,289,850.82	
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	13,072.50	
Receivables-Disallowances/Charges	1 03 05 010	101,894.81	
Other Receivables	1 03 05 990	14,593,982.87	
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	133,886,030.51	
School Buildings	1 06 04 020	60,413,283.17	
Other Structures	1 06 04 060	1,307,233.29	
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	39,917,999.44	
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	17,199,115.95	
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	1,796,024.31	
Advances to Officers and Employees	1 99 01 040	656,484.52	
Advances to Contractors	1 99 02 010	7,290,525.93	
Prepaid Insurance	1 99 02 050	615,785.70	
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		121,547,315.37
Due to Officers and Employees	2 01 01 020		45,394.62
Due to BIR	2 02 01 010		5,441,997.08
Due to GSIS	2 02 01 020		4,777,558.15
Due to PAG-IBIG	2 02 01 030		571,220.99
Due to PHILHEALTH	2 02 01 040		189,464.71
Due to Other Funds	2 03 01 050		35,521.86
Trust Liabilities	2 04 01 010		65,340,009.55
Guaranty /Security Deposits Payable	2 04 01 040		126,685.68
Other Payables	2 99 99 990		38,250,662.52
Accumulated Surplus/(Deficit)	3 01 01 010		147,067,597.75
Subsidy from Other NGAs	4 03 01 020		270,808,086.94
Salaries and Wages-Regular	5 01 01 010	130,886,110.17	
Salaries and Wages-Casual/Contractual	5 01 01 020	13,749,552.51	
Personnel Economic Relief Allowance (PERA)	5 01 02 010	9,762,763.69	
Representation Allowance (RA)	5 01 02 020	2,507,796.00	
Transportation Allowance (TA)	5 01 02 030	2,302,796.00	
Clothing/Uniform Allowance	5 01 02 040	3,740,000.00	
Subsistence Allowances	5 01 02 050	268,075.00	
Laundry Allowance	5 01 02 060	24,875.22	
Honoraria	5 01 02 100	10,761,244.92	
Hazard Pay	5 01 02 110	735,626.21	
Overtime and Night Pay	5 01 02 130	235,073.83	
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	3,629,000.00	
Retirement and Life Insurance Premiums	5 01 03 010	14,167,598.15	
PAG-IBIG Contributions	5 01 03 020	420,400.00	
PHILHEALTH Contributions	5 01 03 030	1,230,700.00	
Employees Compensation Insurance Premiums	5 01 03 040	406,932.70	
Terminal Leave Benefits	5 01 04 030	445,065.41	
Other Personnel Benefits	5 01 04 990	3,139,984.15	
Traveling Expenses-Local	5 02 01 010	1,431,652.40	
Training Expenses	5 02 02 010	447,058.85	

Office Supplies Expense	5 02 03 010	725,706.71
Accountable Forms Expenses	5 02 03 020	6,096.00
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	52,482.07
Fuel, Oil and Lubricants Expenses	5 02 03 090	450,882.39
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	238,653.39
Water Expenses	5 02 04 010	103,118.56
Electricity Expenses	5 02 04 020	7,137,517.07
Postage and Courier Services	5 02 05 010	59,641.14
Telephone Expenses	5 02 05 020	505,176.03
Internet Subscription Expenses	5 02 05 030	20,588.53
Research Restoration and Development Expenses	5 02 07 020	1,759,991.50
Legal Services	5 02 11 010	400.00
Auditing Services	5 02 11 020	54,902.99
Consultancy Services	5 02 11 030	179,284.00
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	4,961,337.62
Other General Services	5 02 12 990	2,784,390.09
Repairs & Maintenance-Land Improvement	5 02 13 020	16,037.00
Repairs and Maintenance-Buildings & Other Structures	5 02 13 040	590,372.38
Repairs and Maintenance-Machinery & Equipment	5 02 13 050	28,542.35
Repairs and Maintenance-Transportation Equipment	5 02 13 060	129,458.82
Repairs and Maintenance-Furniture & Fixtures	5 02 13 070	83,192.00
Fidelity Bond Premiums	5 02 15 020	74,737.50
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	22,237.00
Printing and Publication Expenses	5 02 99 020	51,477.59
Representation Expenses	5 02 99 030	10,269.00
Transportation and Delivery Expenses	5 02 99 040	700.00
Rent/Lease Expenses	5 02 99 050	77,400.00
Membership Dues and Contributions to Organizations	5 02 99 060	25,000.00

Subscription Expenses	5 02 99 070	7,538.00	
Other Maintenance and Operating Expenses	5 02 99 990	501,259.45	
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		839,681,079.53	839,681,079.53

Certified Correct:

JOCELYN T. GENESILA
Chief Accountant