

**University of the Philippines Visayas**  
**Pre-Closing Trial Balance**  
**Fund 102**  
**As of June 30, 2016**

<u>Particulars</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Cash in Bank-Local Currency, Current Account	1 01 02 020	70.00	
Other Land Improvement	1 06 02 990	12,966,720.00	
School Buildings	1 06 04 020	176,302,054.78	
Office Equipment	1 06 05 020	83,790.53	
Information and Communication Equipment	1 06 05 030	372,372.34	
Agricultural and Forestry Equipment	1 06 05 040	48,903.50	
Communication Equipment	1 06 05 070	157,948.65	
Construction and Heavy Equipment	1 06 05 080	594,239.50	
Disaster Response and Rescue Equipment	1 06 05 090	21,170.00	
Military, Police and Security Equipment	1 06 05 100	9,750.00	
Medical Equipment	1 06 05 110	951,537.50	
Technical and Scientific Equipment	1 06 05 140	7,628,606.82	
Other Machinery and Equipment	1 06 05 990	2,354,977.08	
Motor Vehicles	1 06 06 010	1,306,125.70	
Other Transportation Equipment	1 06 06 990	1,350.00	
Furniture and Fixtures	1 06 07 010	3,019,214.17	
Accumulated Depreciation-School Buildings	1 06 04 021		148,386,796.36
Accumulated Depreciation-Office Equipment	1 06 05 021		75,411.48
Accumulated Depreciation-ICT Equipment	1 06 05 031		335,135.11
Accumulated Depreciation-Agricultural and Forestry Equipment	1 06 05 041		44,013.15
Accumulated Depreciation-Communication Equipment	1 06 05 071		142,153.79
Accumulated Depreciation-Construction & Heavy Equipment	1 06 05 080		534,815.55
Accumulated Depreciation-Disaster Resp & Resc Equipment	1 06 05 090		19,053.00
Accumulated Depreciation-Military, Police & Security Equipment	1 06 05 101		8,775.00
Accumulated Depreciation-Medical Equipment	1 06 05 111		856,383.75
Accumulated Depreciation-Technical & Scientific Equipment	1 06 05 141		6,865,746.13
Accumulated Depreciation-Other Machinery and Equipment	1 06 05 991		2,119,479.37

Accumulated Depreciation-Motor Vehicles	1 06 06 011	1,175,513.13
Accumulated Depreciation-Other Transportation Equipment	1 06 06 991	1,215.00
Accumulated Depreciation-Furniture and Fixtures	1 06 07 011	2,717,292.75
Trust Liabilities	2 04 01 010	2,755,439.32
Accumulated Surplus/(Deficit)	3 01 01 010	39,781,607.68
Depreciation-Buildings & Structures	5 05 01 040	
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		205,818,830.57      205,818,830.57

Certified Correct:

**JOCELYN T. GENESILA**  
**Chief Accountant**