<table>
<thead>
<tr>
<th>Particulars</th>
<th>Account Code</th>
<th>Debit</th>
<th>Credit</th>
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<td>Land Improvements</td>
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<tr>
<td>School Buildings</td>
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<tr>
<td>Office Equipment</td>
<td>221</td>
<td>83,790.53</td>
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<tr>
<td>Furniture and Fixtures</td>
<td>222</td>
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<tr>
<td>IT Equipment and Software</td>
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<td>372,372.34</td>
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<tr>
<td>Agricultural, Fishery and Forestry Equipment</td>
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<td>56,214.50</td>
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<tr>
<td>Communication Equipment</td>
<td>225</td>
<td>163,193.65</td>
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<tr>
<td>Construction and Heavy Equipment</td>
<td>230</td>
<td>594,239.50</td>
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<tr>
<td>Firefighting Equipment and Accessories</td>
<td>231</td>
<td>21,170.00</td>
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<tr>
<td>Medical, Dental and Laboratory Equipment</td>
<td>232</td>
<td>951,537.50</td>
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<td>Military and Police Equipment</td>
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<td>9,330.00</td>
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<td>Technical and Scientific Equipment</td>
<td>234</td>
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<tr>
<td>Other Machineries and Equipment</td>
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<td>Motor Vehicle</td>
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<td>Other Transportation Equipment</td>
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<td>1,359.00</td>
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<td>Accumulated Depreciation-School Buildings</td>
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<td>Accumulated Depreciation-Office Equipment</td>
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<td>Accumulated Depreciation-IT Equipment and Software</td>
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<td>Accumulated Depreciation-Agricultural Fishery and Forestry</td>
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<td>Accessories</td>
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<td>Accumulated Depreciation-Medical, Dental and Laboratory</td>
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<td>Equipment</td>
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<td>Accumulated Depreciation-Motor Vehicle</td>
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<td>Accumulated Depreciation-Other Transportation Equipment</td>
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<td>Government Equity</td>
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<td><strong>GRAND TOTAL</strong></td>
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<td>205,881,304.90</td>
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</tbody>
</table>

Certified Correct:

[Signature]

Chief Accountant
### 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: 38,493,381.70

#### Office Equipment, Furniture and Fixtures
- **Office Equipment**: 83,790.53
  - Less: Accumulated Depreciation: 8,379.05
- **Furniture and Fixtures**: 3,020,672.17
  - Less: Accumulated Depreciation: 302,067.22

#### IT Equipment and Software
- **IT Equipment and Software**: 372,372.34
  - Less: Accumulated Depreciation: 37,237.23

#### Machineries and Equipment
- **Agricultural, Fishery & Forestry Equipment**: 56,214.50
  - Less: Accumulated Depreciation: 5,621.45
- **Communication Equipment**: 163,192.65
  - Less: Accumulated Depreciation: 16,319.36
- **Construction and Heavy Equipment**: 594,239.50
  - Less: Accumulated Depreciation: 59,423.95
- **Firefighting Equipment and Accessories**: 21,170.00
  - Less: Accumulated Depreciation: 2,117.00
- **Medical, Dental & Laboratory Equipment**: 95,537.50
  - Less: Accumulated Depreciation: 9,515.75
- **Library and Police Equipment**: 9,750.00
  - Less: Accumulated Depreciation: 975.00
- **Technical and Scientific Equipment**: 7,687,472.15
  - Less: Accumulated Depreciation: 768,747.22
- **Other Machineries and Equipment**: 2,354,977.08
  - Less: Accumulated Depreciation: 235,497.71

#### Transportation Equipment
- **Motor Vehicles**: 1,306,125.70
  - Less: Accumulated Depreciation: 130,617.7
- **Other Transportation Equipment**: 1,350.00
  - Less: Accumulated Depreciation: 135.00

### TOTAL ASSETS

- 33,122,438.21
LIABILITIES AND EQUITY

LIABILITIES
Current
Other Payables

EQUITY
Government Equity

TOTAL LIABILITIES AND GOVERNMENT EQUITY

2,755,439.32

50,367,018.89
53,122,458.21

Certified Correct:

JOEY T. GENSEILA
Chief Accountant
University of the Philippines Visayas
Condensed Balance Sheet
Fund 102
As of March 31, 2014

ASSETS

Current Assets
Cash

Property, Plant and Equipment

Property, Plant and Equipment
Lease, Accumulated Depreciation

TOTAL ASSETS

53,122,458.21

LIABILITIES AND EQUITY

LIABILITIES

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. Genesgla
Chief Accountant
UNIVERSITY OF THE PHILIPPINES VISAYAS
Statement of Government Equity
FUND 102
As of March 31, 2014

Government Equity, beginning

Retained Operating Surplus
Depreciation
Adjustment of Prior Years
Government Equity, End

50,367,018.89

Certified Correct:

JOCILYN T. GENESILIA
Chief Accountant