

Department Name: STATE UNIVERSITIES AND COLLEGES
Agency: LEYTE NORMAL UNIVERSITY
Sectoral Distribution of Public Expenditures: SOCIAL SERVICES
Cluster: EDUCATION AND EMPLOYMENT
Region: EASTERN VISAYAS
Year: 2016
Fund: ALL FUNDS

CONSOLIDATED POST-CLOSING TRIAL BALANCE

Account Title	Account Code	ALL FUNDS		Regular Agency Fund		Internally Generated Income		Business Type Income		Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash - Collecting Officer	10101010-00	325,515.83	-	90,495.01		24.50		161,816.95		73,179.37	
Cash in Bank - Local Currency, Current Account	10102020-00	151,690,495.73	-			41,450,840.89		11,266,729.14		98,972,925.70	
Cash in Bank - Local Currency, Savings Account	10102030-00	75,378,182.39	-			75,378,182.39					
Cash in Bank - Local Currency, Time Deposits	10102040-00	23,141,792.69	-			23,141,792.69					
Accounts Receivable	10301010-00	126,764,567.70	-			113,693,960.44		13,070,607.26			
Allowance for Impairment - Accounts Receivable	10301011-00	-	307,059.47				49,076.38		257,983.09		
Loans Receivable - Others	10301990-00	627,445.23	-			252,972.25				374,472.98	
Due from Other Funds	10305050-00	43,375.00	-	41,255.00				2,120.00			
Receivables - Disallowances/Charges	10305010-00	8,951,432.81	-	8,951,432.81							
Due from Officers and Employees	10305020-00	44,117.05	-	27,627.05		16,490.00					
Other Receivables	10305990-00	1,153,448.50	-	648,991.07		1,405.00				503,052.43	
Merchandise Inventory	10401010-00	1,837,386.96	-					1,837,386.96			
Office Supplies Inventory	10404010-00	3,437,504.16	-	1,780,353.63		654,113.65		1,003,036.88			
Accountable Forms, Plates and Stickers Inventory	10404020-00	466,075.00	-	182,075.00		284,000.00					
Drugs and Medicines Inventory	10404060-00	13,653.46	-	9,554.41		4,099.05					
Fuel, Oil and Lubricants Inventory	10404080-00	480,189.20	-	423,222.20		25,326.00		31,641.00			
Textbooks and Instructional Materials Inventory	10404100-00	2,495.00	-			2,495.00					
Construction Materials Inventory	10404130-00	61,220.00	-	16,500.00		44,720.00					
Other Supplies and Materials Inventory	10404990-00	7,806,298.74	-	5,610,235.94		1,102,122.71		1,093,940.09			
Semi-Expendable Office Equipment	10405020-00	36,800.00	-	36,800.00							
Semi-Expendable Information and Communication Technology Equipment	10405030-00	954,744.00	-	744,744.00						210,000.00	
Semi-Expendable Printing Equipment	10405110-00	16,800.00	-	16,800.00							
Semi-Expendable Sports Equipment	10405120-00	124,175.00	-			124,175.00					
Semi-Expendable Technical and Scientific Equipment	10405130-00	383,400.00	-	153,900.00		229,500.00					
Semi-Expendable Other Machinery and Equipment	10405190-00	491,630.85	-	490,070.85				1,560.00			
Semi-Expendable Furniture and Fixtures	10406010-00	1,320,925.00	-	1,241,590.00		79,335.00					
Semi-Expendable Books	10406020-00	1,356,441.00	-	1,356,441.00							
Land	10601010-00	32,988,060.00	-	32,988,060.00							
Other Land Improvements	10602990-00	3,735,699.08	-	1,843,467.93		1,892,231.15					

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		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Accumulated Depreciation - Other Land Improvements	10602991-00	-	1,415,624.00		415,813.85		999,810.15				
Water Supply Systems	10603040-00	410,529.60	-			410,529.60					
Accumulated Depreciation - Water Supply Systems	10603041-00	-	32,500.26				32,500.26				
School Buildings	10604020-00	244,282,561.74	-	123,931,299.68		110,807,427.53		9,225,780.09		318,054.44	
Accumulated Depreciation - School Buildings	10604021-00	-	93,670,126.13		62,905,304.85		26,208,593.41		4,467,951.22		88,276.65
Other Structures	10604990-00	16,728,443.48	-	6,827,641.22		7,404,351.23		2,416,132.03		80,319.00	
Accumulated Depreciation - Other Structures	10604991-00	-	3,819,107.00		1,176,220.12		2,195,678.84		378,471.21		68,736.83
Office Equipment	10605020-00	3,332,855.57	-	1,130,878.57		1,546,797.00		42,480.00		612,700.00	
Accumulated Depreciation - Office Equipment	10605021-00	-	736,799.65		19,321.42		416,018.62		40,850.61		260,609.00
Information and Communication Technology Equipment	10605030-00	46,066,179.32	-	28,339,113.04		4,065,934.42		1,221,722.53		12,439,409.33	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031-00	-	18,922,439.94		7,999,162.98		2,653,261.52		572,591.21		7,697,424.23
Medical Equipment	10605110-00	631,809.00	-	265,000.00		366,809.00					
Accumulated Depreciation - Medical Equipment	10605111-00	-	332,897.02		50,350.00		282,547.02				
Printing Equipment	10605120-00	2,980,800.00	-					2,980,800.00			
Accumulated Depreciation - Printing Equipment	10605121-00	-	141,588.00						141,588.00		
Sports Equipment	10605130-00	281,796.00	-			281,796.00					
Accumulated Depreciation - Sports Equipment	10605131-00	-	163,015.12				163,015.12				
Technical and Scientific Equipment	10605140-00	14,894,181.76	-	11,621,721.40		2,479,117.60				793,342.76	
Accumulated Depreciation - Technical and Scientific Equipment	10605141-00	-	2,565,322.85		1,398,597.91		485,756.91				680,968.03
Other Machinery and Equipment	10605990-00	13,724,205.42	-	8,833,391.80		969,545.71		559,138.67		3,362,129.24	
Accumulated Depreciation - Other Machinery and Equipment	10605991-00	-	2,208,754.56		434,742.70		312,565.71		79,036.55		1,382,409.60
Motor Vehicles	10606010-00	7,596,853.73	-	28,482.38		3,588,371.36				3,979,999.99	
Accumulated Depreciation - Motor Vehicles	10606011-00	-	4,002,038.73		9,282.52		2,822,446.68				1,170,309.53
Furniture and Fixtures	10607010-00	12,806,108.64	-	4,406,941.00		4,680,054.00		554,685.80		3,164,427.84	
Accumulated Depreciation - Furniture and Fixtures	10607011-00	-	7,008,364.47		1,908,717.42		2,963,778.78		251,411.66		1,884,456.61
Construction in Progress - Buildings and Other Structures	10610030-00	42,745,181.88	-	24,674,723.32		13,455,364.81				4,615,093.75	
Other Property, Plant and Equipment	10699990-00	10,002,100.26	-	6,908,333.48		586,495.00		610,989.00		1,896,282.78	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991-00	-	1,935,051.29		388,652.23		203,745.38		357,357.85		985,295.83
Computer Software	10801020-00	3,401,500.00	-	3,401,500.00							
Development in Progress-Computer Software	10899020-00	1,996,893.50	-	1,996,893.50							
Advances to Contractors	19902010-00	3,962,411.35	-	2,415,906.42		1,546,504.93					
Other Prepayments	19902990-00	74,530.62	-	74,530.62							
Other Assets	19999990-00	8,392,882.55	-	3,396,373.13		934,214.27		115,735.49		3,946,559.66	
Accounts Payable	20101010-00	-	28,724,853.71		14,695,490.68		3,789,865.26		9,518,652.28		720,845.49
Due to Officers and Employees	20101020-00	-	130,754.27		2,131.53		24,825.66		103,797.08		

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		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Due to BIR	20201010-00	-	4,154,569.37		2,698,873.74		1,027,468.86		26,241.93		401,984.84
Due to GSIS	20201020-00	-	521,001.54		513,169.89		7,831.65				
Due to Pag-IBIG	20201030-00	-	621,171.34		619,349.33		1,822.01				
Due to PhilHealth	20201040-00	-	164,289.21		159,401.71		4,887.50				
Due to NGAs	20201050-00	-	5,278,137.73								5,278,137.73
Due to GOCCs	20201060-00	-	76,833.51		76,833.51						
Guaranty/Security Deposits Payable	20401040-00	-	5,225,586.17		1,587,083.04		2,803,677.84		34,437.92		800,387.37
Other Unearned Revenue	20502990-00	-	19,880.00						19,880.00		
Other Payables	29999990-00	-	68,311,020.21		999,319.19		302,833.77		4,110,949.81		62,897,917.44
Accumulated Surplus/(Deficit)	30101010-00	-	626,030,660.00		186,848,526.84		363,749,090.85		24,408,852.22		51,024,190.09
Total		877,945,694.80	877,945,694.80	284,906,345.46	284,906,345.46	411,501,098.18	411,501,098.18	46,196,301.89	46,196,301.89	135,341,949.27	135,341,949.27

Certified Correct:

(Original Document was signed)

LEO A. OMAMALIN
Accountant III