

**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 STATEMENT OF CHANGES IN NET ASSETS WITH COMPARATIVES

Particulars	NOTES	Fiscal Year 2015	Fiscal Year 2016	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
		ALL FUNDS	ALL FUNDS				
		Amount	Amount				
<b>Accumulated Surplus/Deficit, Beginning</b>		481,321,271.15	548,426,598.25	104,982,496.98	362,108,194.79	26,297,756.40	55,038,150.08
Changes in Accounting Policy		-	-				
Prior Period Adjustments/Unrecorded Income and Expenses		(2,698,837.77)	-				
Other Adjustments		(661,738.32)	-				
Restated Balances		477,960,695.06	548,426,598.25	104,982,496.98	362,108,194.79	26,297,756.40	55,038,150.08
Changes in Net Assets/Equity for Calendar Year		-	-				
Adjustment of Net Revenue recognized directly in Net Assets/Equity		-	-				
Surplus/(Deficit) for the Period		70,465,903.19	81,321,665.69	77,165,661.93	5,355,778.08	236,451.35	(1,436,225.67)
Total Recognized Revenue and Expenses for the Period		70,465,903.19	81,321,665.69	77,165,661.93	5,355,778.08	236,451.35	(1,436,225.67)
Others		-	(3,717,603.94)	4,700,367.93	(3,714,882.02)	(2,125,355.53)	(2,577,734.32)
<b>Accumulated Surplus/Deficit, Ending</b>		<b>548,426,598.25</b>	<b>626,030,660.00</b>	<b>186,848,526.84</b>	<b>363,749,090.85</b>	<b>24,408,852.22</b>	<b>51,024,190.09</b>

**Certified Correct:**

(Original Document was signed)  
**LEO A. OMAMALIN**  
Accountant III