

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 FINANCIAL PERFORMANCE WITH COMPARATIVES

Account Title	Fiscal Year 2015	Fiscal Year 2016	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
	ALL FUNDS	ALL FUNDS				
	Amount	Amount				
REVENUE						
Service and Business Income						
Service Income	1,677,740.82	1,929,904.37	-	1,929,904.37	-	-
Clearance and Certification Fees	180,970.00	175,415.00		175,415.00		
Other Service Income	1,496,770.82	1,754,489.37		1,754,489.37		-
Business Income	87,885,661.13	62,356,557.27	-	40,528,093.90	21,654,482.35	173,981.02
School Fees	57,612,534.69	39,752,430.09		39,752,430.09		
Rent/Lease Income	434,700.00	276,660.00		276,660.00		
Income from Hostels/Dormitories and Other Like Facilities	11,652,073.97	4,455,481.64			4,455,481.64	
Sales Revenue	4,859,291.61	3,842,588.25			3,842,588.25	
Less: Sales Discounts		-				
Cost of Sales	2,467,692.24	1,673,383.06			1,673,383.06	
Net Sales	2,391,599.37	2,169,205.19	-	-	2,169,205.19	-
Interest Income	678,592.86	672,984.83		499,003.81		173,981.02
Other Business Income	15,116,160.24	15,029,795.52			15,029,795.52	

Account Title	Fiscal Year 2015	Fiscal Year 2016	Regular Agency Fund Amount	Internally Generated Income Amount	Business Type Income Amount	Trust Fund Amount
	ALL FUNDS	ALL FUNDS				
	Amount	Amount				
Total Service and Business Income	89,563,401.95	64,286,461.64	-	42,457,998.27	21,654,482.35	173,981.02
Shares, Grants and Donations						
Grants and Donations	5,339,522.00	1,369,800.00	-	-	-	1,369,800.00
Income from Grants and Donations in Cash	5,339,522.00	1,369,800.00				1,369,800.00
Total Shares, Grants and Donations	5,339,522.00	1,369,800.00	-	-	-	1,369,800.00
Total Revenue	94,902,923.95	65,656,261.64	-	42,457,998.27	21,654,482.35	1,543,781.02
Less: Current Operating Expenses						
Personnel Services						
Salaries and Wages	65,343,994.62	72,736,622.43	69,894,455.56	2,842,166.87	-	-
Salaries and Wages - Regular	61,208,240.67	66,949,563.50	66,949,563.50	-		
Salaries and Wages - Casual/Contractual	4,135,753.95	5,787,058.93	2,944,892.06	2,842,166.87		
Other Compensation	28,393,089.06	38,750,614.40	28,024,159.76	8,402,767.69	2,323,686.95	-
Personal Economic Relief Allowance (PERA)	4,826,130.05	4,915,914.85	4,915,914.85			
Representation Allowance (RA)	909,500.00	996,000.00	240,000.00	756,000.00		
Transportation Allowance (TA)	909,500.00	996,000.00	240,000.00	756,000.00		
Clothing/Uniform Allowance	995,000.00	975,000.00	975,000.00			
Subsistence Allowance	50,572.03	46,225.00	46,225.00			

Account Title	Fiscal Year 2015	Fiscal Year 2016	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
	ALL FUNDS	ALL FUNDS				
	Amount	Amount				
Laundry Allowance	5,026.34	6,305.09	6,305.09			
Honoraria	12,897,563.18	17,317,706.77	8,974,911.44	6,111,755.53	2,231,039.80	
Hazard Pay		288,681.96		288,681.96		
Overtime and Night Pay	1,465,026.96	946,890.16	363,912.81	490,330.20	92,647.15	
Year End Bonus	5,306,770.50	11,229,390.57	11,229,390.57			
Cash Gift	1,028,000.00	1,032,500.00	1,032,500.00			
Personnel Benefit Contributions	8,500,618.37	9,726,467.69	9,726,467.69	-	-	-
Retirement and Life Insurance Premiums	7,337,380.87	8,571,217.69	8,571,217.69	-		
Pag-IBIG Contributions	242,300.00	225,900.00	225,900.00			
PhilHealth Contributions	678,737.50	683,150.00	683,150.00			
Employees Compensation Insurance Premiums	242,200.00	246,200.00	246,200.00			
Other Personnel Benefits	21,832,528.08	12,243,652.04	9,387,359.79	2,856,292.25	-	-
Terminal Leave Benefits	37,945.94	132,017.69	132,017.69			
Other Personnel Benefits	21,794,582.14	12,111,634.35	9,255,342.10	2,856,292.25		
Total Personnel Services	124,070,230.13	133,457,356.56	117,032,442.80	14,101,226.81	2,323,686.95	-
Maintenance and Other Operating Expenses						
Traveling Expenses	4,577,137.53	5,276,557.07	2,649,952.12	2,587,908.35	38,696.60	-
Traveling Expenses - Local	3,949,971.14	4,913,086.22	2,649,952.12	2,224,437.50	38,696.60	
Traveling Expenses - Foreign	627,166.39	363,470.85		363,470.85		
Training and Scholarship Expenses	31,119,255.63	24,607,552.83	22,347,997.91	2,259,554.92	-	-

Account Title	Fiscal Year 2015	Fiscal Year 2016	Regular Agency Fund Amount	Internally Generated Income Amount	Business Type Income Amount	Trust Fund Amount
	ALL FUNDS	ALL FUNDS				
	Amount	Amount				
Training Expenses	1,048,631.00	1,292,760.00	608,200.00	684,560.00		
Scholarship Grants/Expenses	30,070,624.63	23,314,792.83	21,739,797.91	1,574,994.92		
Supplies and Materials Expenses	6,206,847.08	10,084,326.96	7,257,071.56	1,501,379.70	1,325,875.70	-
Office Supplies Expenses	3,001,691.02	3,914,993.10	2,779,729.10	312,024.30	823,239.70	
Drugs and Medicines Expenses	82,206.81	105,621.10		105,621.10		
Fuel, Oil and Lubricants Expenses	85,047.57	210,545.14	210,545.14			
Other Supplies and Materials Expenses	2,807,901.68	3,661,647.62	2,298,207.32	950,554.30	412,886.00	
Semi-Expendable Other Machinery and Equipment Expenses	-	1,174,864.00	1,099,114.00	9,400.00	66,350.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	-	1,016,656.00	869,476.00	123,780.00	23,400.00	
Utility Expenses	9,580,160.11	10,724,266.21	7,995,106.64	501,706.71	2,227,452.86	-
Water Expenses	2,445,968.45	2,866,369.50	1,506,016.53	501,706.71	858,646.26	
Electricity Expenses	7,134,191.66	7,857,896.71	6,489,090.11		1,368,806.60	
Communication Expenses	1,305,067.29	1,329,402.25	427,421.88	703,793.76	198,186.61	-
Postage and Courier Services	54,879.00	52,177.00	51,717.00		460.00	
Telephone Expenses	1,224,441.16	1,236,660.25	375,704.88	680,868.76	180,086.61	
Cable, Satellite, Telegraph and Radio Expenses	25,747.13	40,565.00		22,925.00	17,640.00	
Awards/Rewards and Prizes	185,000.00	-	-	-	-	-
Awards/Rewards Expenses	185,000.00	-				
Prizes		-				
Survey, Research, Exploration and Development	1,338,314.23	3,167,069.56	720,527.87	2,446,541.69	-	-

Account Title	Fiscal Year 2015	Fiscal Year 2016	Regular Agency Fund Amount	Internally Generated Income Amount	Business Type Income Amount	Trust Fund Amount
	ALL FUNDS	ALL FUNDS				
	Amount	Amount				
Research, Exploration and Development Expenses	1,338,314.23	3,167,069.56	720,527.87	2,446,541.69		
Confidential, Intelligence and Extraordinary Exp	132,000.00	132,000.00	132,000.00	-	-	-
Extraordinary and Miscellaneous Expenses	132,000.00	132,000.00	132,000.00			
Professional Services	376,213.52	373,593.04	198,425.04	166,068.00	9,100.00	-
Legal Services	145,400.00	193,818.00	94,400.00	90,318.00	9,100.00	
Auditing Services	60,112.52	104,025.04	104,025.04			
Other Professional Services	170,701.00	75,750.00	-	75,750.00		
General Services	5,497,139.20	5,581,411.28	4,891,820.92	689,590.36	-	-
Janitorial Services	3,340,628.96	2,607,489.79	2,392,648.84	214,840.95	-	
Security Services	2,156,510.24	2,973,921.49	2,499,172.08	474,749.41		
Repairs and Maintenance	425,475.05	794,881.58	650,282.08	140,679.50	3,920.00	-
Repairs and Maintenance - Buildings and Other Structures	314,206.28	174,879.50	113,600.00	61,279.50		
Repairs and Maintenance - Machinery and Equipment		284,840.00	201,520.00	79,400.00	3,920.00	
Repairs and Maintenance - Transportation Equipment	92,268.77	275,366.08	275,366.08			
Repairs and Maintenance - Furniture and Fixtures		59,796.00	59,796.00			
Repairs and Maintenance - Other Property, Plant and Equipment	19,000.00	-	-			
Taxes, Insurance Premiums and Other Fees	2,348,343.80	659,297.11	589,924.21	7,390.00	61,982.90	-

Account Title	Fiscal Year 2015	Fiscal Year 2016	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
	ALL FUNDS	ALL FUNDS				
	Amount	Amount				
Taxes, Duties and Licenses	12,926.00	39,859.67	32,469.67	7,390.00		
Fidelity Bond Premiums	87,825.00	79,950.00	76,950.00		3,000.00	
Insurance Expenses	2,247,592.80	539,487.44	480,504.54	-	58,982.90	
Other Maintenance and Operating Expenses	26,860,562.45	23,428,274.71	3,327,270.24	5,581,541.05	14,519,463.42	-
Advertising Expenses	53,425.60	84,672.00	65,856.00	9,408.00	9,408.00	
Printing and Publication Expenses	324,624.00	-	-	-		
Representation Expenses	-	-				
Transportation and Delivery Expenses	3,472.00	8,296.00	8,296.00			
Rent/Lease Expenses	431,500.00	174,600.00	14,000.00	600.00	160,000.00	
Membership Dues and Contributions to Organizations	795,108.35	1,108,342.00	-	1,108,342.00		
Subscription Expenses		15,285.00	15,285.00			
Other Maintenance and Operating Expenses	25,252,432.50	22,037,079.71	3,223,833.24	4,463,191.05	14,350,055.42	
Total Maintenance and Other Operating Expenses	89,951,515.89	86,158,632.60	51,187,800.47	16,586,154.04	18,384,678.09	-
Financial Expenses						
Total Financial Expenses	-	-	-	-	-	-
Non-Cash Expenses						
Depreciation						
Depreciation	16,623,183.76	21,013,712.60	10,419,766.43	6,672,437.53	919,689.75	3,001,818.89
Depreciation - Land Improvements	225,375.01	57,012.73	57,012.73	-		
Depreciation - Infrastructure Assets		32,500.26		32,500.26		
Depreciation - Buildings and Other Structures	6,877,383.86	8,535,264.37	3,392,905.65	4,703,915.68	438,443.04	-

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	ALL FUNDS	ALL FUNDS				
	Amount	Amount				
Depreciation - Machinery and Equipment	5,044,532.67	8,474,524.82	5,344,470.17	892,295.13	359,185.59	1,878,573.93
Depreciation - Transportation Equipment	1,247,958.54	1,105,620.13	-	565,477.27		540,142.86
Depreciation - Furniture, Fixtures and Books	2,522,357.35	1,026,358.47	319,455.97	395,948.49	41,149.81	269,804.20
Depreciation - Other Property, Plant and Equipment	705,576.33	1,782,431.82	1,305,921.91	82,300.70	80,911.31	313,297.90
Total Non-Cash Expenses	16,623,183.76	21,013,712.60	10,419,766.43	6,672,437.53	919,689.75	3,001,818.89
Total Current Operating Expenses	230,644,929.78	240,629,701.76	178,640,009.70	37,359,818.38	21,628,054.79	3,001,818.89
Surplus (Deficit) from Current Operations	(135,742,005.83)	(174,973,440.12)	(178,640,009.70)	5,098,179.89	26,427.56	(1,458,037.87)
Financial Assistance/Subsidy						
Financial Assistance/Subsidy						
Financial Assistance/Subsidy from NGAs, LGUs	206,162,909.02	254,132,952.29	254,132,952.29	-	-	-
Subsidy from National Government	206,162,909.02	254,132,952.29	254,132,952.29			
Net Financial Assistance/Subsidy	206,162,909.02	254,132,952.29	254,132,952.29	-	-	-
Other Non-Operating Income						
Gains	45,000.00	242,183.32	-	242,183.32	-	-
Gain on Sale of Property, Plant and Equipment	45,000.00	242,183.32		242,183.32		
Other Non-Operating Income	-	1,919,970.20	1,672,719.34	15,414.87	210,023.79	21,812.20
Miscellaneous Income						

Account Title	Fiscal Year 2015	Fiscal Year 2016	Regular Agency Fund Amount	Internally Generated Income Amount	Business Type Income Amount	Trust Fund Amount
	ALL FUNDS	ALL FUNDS				
	Amount	Amount				
Miscellaneous Income		1,919,970.20	1,672,719.34	15,414.87	210,023.79	21,812.20
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)

Certified Correct:

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