

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 POSITION 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				
ASSETS						
Current Assets						
Cash and Cash Equivalents	<u>226,881,830.56</u>	<u>250,535,986.64</u>	<u>90,495.01</u>	<u>139,970,840.47</u>	<u>11,428,546.09</u>	<u>99,046,105.07</u>
Cash on Hand	<u>4,018,403.28</u>	<u>325,515.83</u>	<u>90,495.01</u>	<u>24.50</u>	<u>161,816.95</u>	<u>73,179.37</u>
Cash - Collecting Officer	4,018,403.28	325,515.83	90,495.01	24.50	161,816.95	73,179.37
Cash in Bank - Local Currency	<u>222,863,427.28</u>	<u>250,210,470.81</u>	<u>-</u>	<u>139,970,815.97</u>	<u>11,266,729.14</u>	<u>98,972,925.70</u>
Cash in Bank - Local Currency, Current Account	133,155,802.37	151,690,495.73		41,450,840.89	11,266,729.14	98,972,925.70
Cash in Bank - Local Currency, Savings Account	52,495,210.80	75,378,182.39		75,378,182.39		
Cash in Bank - Local Currency, Time Deposits	37,212,414.11	23,141,792.69		23,141,792.69		
Receivables	<u>133,615,692.78</u>	<u>137,277,326.82</u>	<u>9,669,305.93</u>	<u>113,915,751.31</u>	<u>12,814,744.17</u>	<u>877,525.41</u>
Loans and Receivable Accounts	<u>131,114,667.28</u>	<u>127,084,953.46</u>	<u>-</u>	<u>113,897,856.31</u>	<u>12,812,624.17</u>	<u>374,472.98</u>
Accounts Receivable	130,781,247.62	126,764,567.70		113,693,960.44	13,070,607.26	
Allowance for Impairment - Accounts	(307,059.47)	(307,059.47)		(49,076.38)	(257,983.09)	
Net Value - Accounts Receivable	<u>130,474,188.15</u>	<u>126,457,508.23</u>	<u>-</u>	<u>113,644,884.06</u>	<u>12,812,624.17</u>	<u>-</u>
Loans Receivable - Others	640,479.13	627,445.23		252,972.25		374,472.98

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				
Net Value - Loans Receivable - Others	640,479.13	627,445.23	-	252,972.25	-	374,472.98
Other Receivables	2,501,025.50	10,148,998.36	9,628,050.93	17,895.00	-	503,052.43
Receivables - Disallowances/Charges	1,279,884.95	8,951,432.81	8,951,432.81			
Due from Officers and Employees	27,627.05	44,117.05	27,627.05	16,490.00		
Other Receivables	1,193,513.50	1,153,448.50	648,991.07	1,405.00		503,052.43
Net Value - Other Receivables	1,193,513.50	1,153,448.50	648,991.07	1,405.00	-	503,052.43
Inventories	10,578,047.17	18,789,738.37	12,062,287.03	2,549,886.41	3,967,564.93	210,000.00
Inventory Held for Sale	1,458,802.52	1,837,386.96	-	-	1,837,386.96	-
Merchandise Inventory	1,458,802.52	1,837,386.96			1,837,386.96	
Inventory Held for Consumption	9,119,244.65	12,267,435.56	8,021,941.18	2,116,876.41	2,128,617.97	-
Office Supplies Inventory	2,813,411.17	3,437,504.16	1,780,353.63	654,113.65	1,003,036.88	
Accountable Forms, Plates and Stickers Inventory	182,075.00	466,075.00	182,075.00	284,000.00		
Drugs and Medicines Inventory	13,653.46	13,653.46	9,554.41	4,099.05		
Fuel, Oil and Lubricants Inventory	480,065.91	480,189.20	423,222.20	25,326.00	31,641.00	
Textbooks and Instructional Materials Inventory	2,495.00	2,495.00		2,495.00		
Construction Materials Inventory	16,500.00	61,220.00	16,500.00	44,720.00		
Other Supplies and Materials Inventory	5,611,044.11	7,806,298.74	5,610,235.94	1,102,122.71	1,093,940.09	
Semi-Expendable Machinery and Equipment	-	4,684,915.85	4,040,345.85	433,010.00	1,560.00	210,000.00
Semi-Expendable Office Equipment		36,800.00	36,800.00			
Semi-Expendable Information and Communication Technology Equipment		954,744.00	744,744.00			210,000.00
Semi-Expendable Printing Equipment		16,800.00	16,800.00			
Semi-Expendable Sports Equipment		124,175.00		124,175.00		
Semi-Expendable Technical and Scientific Equipment		383,400.00	153,900.00	229,500.00		

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				
Semi-Expendable Other Machinery and Equipment		491,630.85	490,070.85		1,560.00	
Semi-Expendable Furniture and Fixtures		1,320,925.00	1,241,590.00	79,335.00		
Semi-Expendable Books		1,356,441.00	1,356,441.00			
Total Current Assets	371,075,570.51	406,603,051.83	21,822,087.97	256,436,478.19	28,210,855.19	100,133,630.48
Property, Plant and Equipment	249,120,391.93	316,253,736.46	175,092,887.82	112,795,106.01	11,322,469.81	17,043,272.82
Land	32,988,060.00	32,988,060.00	32,988,060.00	-	-	-
Land	32,988,060.00	32,988,060.00	32,988,060.00			
Net Value	32,988,060.00	32,988,060.00	32,988,060.00	-	-	-
Land Improvements	2,501,081.91	2,320,075.08	1,427,654.08	892,421.00	-	-
Other Land Improvements	3,735,699.08	3,735,699.08	1,843,467.93	1,892,231.15		
Accumulated Depreciation - Other Land Improvements	(1,234,617.17)	(1,415,624.00)	(415,813.85)	(999,810.15)		
Net Value	2,501,081.91	2,320,075.08	1,427,654.08	892,421.00	-	-
Infrastructure Assets	-	378,029.34	-	378,029.34	-	-
Water Supply Systems	-	410,529.60		410,529.60		
Accumulated Depreciation - Water Supply Systems	-	(32,500.26)		(32,500.26)		
Net Value	-	378,029.34	-	378,029.34	-	-
Buildings and Other Structures	147,354,176.78	163,521,772.09	66,677,415.93	89,807,506.51	6,795,489.69	241,359.96
School Buildings	226,203,375.07	244,282,561.74	123,931,299.68	110,807,427.53	9,225,780.09	318,054.44
Accumulated Depreciation - School Buildings	(85,664,681.03)	(93,670,126.13)	(62,905,304.85)	(26,208,593.41)	(4,467,951.22)	(88,276.65)
Net Value	140,538,694.04	150,612,435.61	61,025,994.83	84,598,834.12	4,757,828.87	229,777.79
Other Structures	10,005,293.52	16,728,443.48	6,827,641.22	7,404,351.23	2,416,132.03	80,319.00
Accumulated Depreciation - Other Structures	(3,189,810.78)	(3,819,107.00)	(1,176,220.12)	(2,195,678.84)	(378,471.21)	(68,736.83)
Net Value	6,815,482.74	12,909,336.48	5,651,421.10	5,208,672.39	2,037,660.82	11,582.17

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				
Machinery and Equipment	33,412,828.48	56,841,009.93	40,287,929.80	5,396,834.83	3,970,074.83	7,186,170.47
Office Equipment	764,528.74	3,332,855.57	1,130,878.57	1,546,797.00	42,480.00	612,700.00
Accumulated Depreciation - Office Equipment	(696,711.66)	(736,799.65)	(19,321.42)	(416,018.62)	(40,850.61)	(260,609.00)
Net Value	<u>67,817.08</u>	<u>2,596,055.92</u>	<u>1,111,557.15</u>	<u>1,130,778.38</u>	<u>1,629.39</u>	<u>352,091.00</u>
Information and Communication Technology Equipment	36,789,747.86	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	(13,668,861.01)	(18,922,439.94)	(7,999,162.98)	(2,653,261.52)	(572,591.21)	(7,697,424.23)
Net Value	<u>23,120,886.85</u>	<u>27,143,739.38</u>	<u>20,339,950.06</u>	<u>1,412,672.90</u>	<u>649,131.32</u>	<u>4,741,985.10</u>
Communication Equipment	63,364.75	-	-	-	-	-
Accumulated Depreciation - Communication Equipment	(17,374.68)	-	-	-	-	-
Net Value	<u>45,990.07</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Medical Equipment	722,297.25	631,809.00	265,000.00	366,809.00	-	-
Accumulated Depreciation - Medical Equipment	(329,006.13)	(332,897.02)	(50,350.00)	(282,547.02)	-	-
Net Value	<u>393,291.12</u>	<u>298,911.98</u>	<u>214,650.00</u>	<u>84,261.98</u>	<u>-</u>	<u>-</u>
Printing Equipment	-	2,980,800.00	-	-	2,980,800.00	-
Accumulated Depreciation - Printing Equipment	-	(141,588.00)	-	-	(141,588.00)	-
Net Value	<u>-</u>	<u>2,839,212.00</u>	<u>-</u>	<u>-</u>	<u>2,839,212.00</u>	<u>-</u>
Sports Equipment	894,181.00	281,796.00	-	281,796.00	-	-
Accumulated Depreciation - Sports Equipment	(449,143.24)	(163,015.12)	-	(163,015.12)	-	-
Net Value	<u>445,037.76</u>	<u>118,780.88</u>	<u>-</u>	<u>118,780.88</u>	<u>-</u>	<u>-</u>
Technical and Scientific Equipment	7,259,920.36	14,894,181.76	11,621,721.40	2,479,117.60	-	793,342.76
Accumulated Depreciation - Technical and Scientific Equipment	(1,830,986.21)	(2,565,322.85)	(1,398,597.91)	(485,756.91)	-	(680,968.03)

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				
Net Value	<u>5,428,934.15</u>	<u>12,328,858.91</u>	<u>10,223,123.49</u>	<u>1,993,360.69</u>	<u>-</u>	<u>112,374.73</u>
Other Machinery and Equipment	7,033,916.16	13,724,205.42	8,833,391.80	969,545.71	559,138.67	3,362,129.24
Accumulated Depreciation - Other Machinery and Equipment	(3,123,044.71)	(2,208,754.56)	(434,742.70)	(312,565.71)	(79,036.55)	(1,382,409.60)
Net Value	<u>3,910,871.45</u>	<u>11,515,450.86</u>	<u>8,398,649.10</u>	<u>656,980.00</u>	<u>480,102.12</u>	<u>1,979,719.64</u>
Transportation Equipment	<u>4,788,251.81</u>	<u>3,594,815.00</u>	<u>19,199.86</u>	<u>765,924.68</u>	<u>-</u>	<u>2,809,690.46</u>
Motor Vehicles	8,891,653.73	7,596,853.73	28,482.38	3,588,371.36		3,979,999.99
Accumulated Depreciation - Motor Vehicles	(4,103,401.92)	(4,002,038.73)	(9,282.52)	(2,822,446.68)		(1,170,309.53)
Net Value	<u>4,788,251.81</u>	<u>3,594,815.00</u>	<u>19,199.86</u>	<u>765,924.68</u>	<u>-</u>	<u>2,809,690.46</u>
Furniture, Fixtures and Books	<u>11,193,695.98</u>	<u>5,797,744.17</u>	<u>2,498,223.58</u>	<u>1,716,275.22</u>	<u>303,274.14</u>	<u>1,279,971.23</u>
Furniture and Fixtures	19,955,930.26	12,806,108.64	4,406,941.00	4,680,054.00	554,685.80	3,164,427.84
Accumulated Depreciation - Furniture and Fixtures	(10,295,759.33)	(7,008,364.47)	(1,908,717.42)	(2,963,778.78)	(251,411.66)	(1,884,456.61)
Net Value	<u>9,660,170.93</u>	<u>5,797,744.17</u>	<u>2,498,223.58</u>	<u>1,716,275.22</u>	<u>303,274.14</u>	<u>1,279,971.23</u>
Books	5,186,799.48	-	-	-		-
Accumulated Depreciation - Books	(3,653,274.43)	-	-	-		-
Net Value	<u>1,533,525.05</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Construction in Progress	<u>12,684,050.79</u>	<u>42,745,181.88</u>	<u>24,674,723.32</u>	<u>13,455,364.81</u>	<u>-</u>	<u>4,615,093.75</u>
Construction in Progress - Buildings and Other Structures	12,684,050.79	42,745,181.88	24,674,723.32	13,455,364.81		4,615,093.75
Other Property, Plant and Equipment	<u>4,198,246.18</u>	<u>8,067,048.97</u>	<u>6,519,681.25</u>	<u>382,749.62</u>	<u>253,631.15</u>	<u>910,986.95</u>
Other Property, Plant and Equipment	6,147,957.78	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	(1,949,711.60)	(1,935,051.29)	(388,652.23)	(203,745.38)	(357,357.85)	(985,295.83)
Net Value	<u>4,198,246.18</u>	<u>8,067,048.97</u>	<u>6,519,681.25</u>	<u>382,749.62</u>	<u>253,631.15</u>	<u>910,986.95</u>
Intangible Assets	-	<u>5,398,393.50</u>	<u>5,398,393.50</u>	-	-	-
Computer Software		3,401,500.00	3,401,500.00			
Net Value	<u>-</u>	<u>3,401,500.00</u>	<u>3,401,500.00</u>	<u>-</u>	<u>-</u>	<u>-</u>

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				
Development in Progress	-	1,996,893.50	1,996,893.50	-	-	-
Development in Progress-Computer Software		1,996,893.50	1,996,893.50			
Other Non-Current Assets	13,407,710.40	12,429,824.52	5,886,810.17	2,480,719.20	115,735.49	3,946,559.66
Other Assets	8,392,882.55	8,392,882.55	3,396,373.13	934,214.27	115,735.49	3,946,559.66
Other Assets	8,392,882.55	8,392,882.55	3,396,373.13	934,214.27	115,735.49	3,946,559.66
Net Value	8,392,882.55	8,392,882.55	3,396,373.13	934,214.27	115,735.49	3,946,559.66
Prepayments	5,014,827.85	4,036,941.97	2,490,437.04	1,546,504.93	-	-
Advances to Contractors	4,940,297.23	3,962,411.35	2,415,906.42	1,546,504.93		
Other Prepayments	74,530.62	74,530.62	74,530.62			
Total Non-Current Assets	262,528,102.33	334,081,954.48	186,378,091.49	115,275,825.21	11,438,205.30	20,989,832.48
TOTAL ASSETS	633,603,672.84	740,685,006.31	208,200,179.46	371,712,303.40	39,649,060.49	121,123,462.96
Financial Liabilities	25,027,045.57	28,855,607.98	14,697,622.21	3,814,690.92	9,622,449.36	720,845.49
Payables	25,027,045.57	28,855,607.98	14,697,622.21	3,814,690.92	9,622,449.36	720,845.49
Accounts Payable	24,896,291.30	28,724,853.71	14,695,490.68	3,789,865.26	9,518,652.28	720,845.49
Due to Officers and Employees	130,754.27	130,754.27	2,131.53	24,825.66	103,797.08	
Inter-Agency Payables	7,852,820.31	10,816,002.70	4,067,628.18	1,042,010.02	26,241.93	5,680,122.57
Inter-Agency Payables	7,852,820.31	10,816,002.70	4,067,628.18	1,042,010.02	26,241.93	5,680,122.57
Due to BIR	4,866,703.87	4,154,569.37	2,698,873.74	1,027,468.86	26,241.93	401,984.84
Due to GSIS	85,144.52	521,001.54	513,169.89	7,831.65		
Due to Pag-IBIG	477,340.80	621,171.34	619,349.33	1,822.01		
Due to PhilHealth	162,500.09	164,289.21	159,401.71	4,887.50		
Due to NGAs	2,182,962.51	5,278,137.73				5,278,137.73
Due to GOCCs	78,168.52	76,833.51	76,833.51			
Intra-Agency Payables	-	1,426,249.25	-	-	1,426,249.25	-
Intra-Agency Payables	-	1,426,249.25	-	-	1,426,249.25	-
Due to Other Funds		1,426,249.25			1,426,249.25	

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				
Trust Liabilities	3,228,701.83	5,225,586.17	1,587,083.04	2,803,677.84	34,437.92	800,387.37
Trust Liabilities	3,228,701.83	5,225,586.17	1,587,083.04	2,803,677.84	34,437.92	800,387.37
Guaranty/Security Deposits Payable	3,228,701.83	5,225,586.17	1,587,083.04	2,803,677.84	34,437.92	800,387.37
Deferred Credits/Unearned Income	-	19,880.00	-	-	19,880.00	-
Deferred Credits/Unearned Income	-	19,880.00	-	-	19,880.00	-
Other Unearned Revenue		19,880.00			19,880.00	
Other Payables	49,068,506.88	68,311,020.21	999,319.19	302,833.77	4,110,949.81	62,897,917.44
Other Payables	49,068,506.88	68,311,020.21	999,319.19	302,833.77	4,110,949.81	62,897,917.44
Total Current Liabilities	85,177,074.59	114,654,346.31	21,351,652.62	7,963,212.55	15,240,208.27	70,099,272.87
TOTAL LIABILITIES	85,177,074.59	114,654,346.31	21,351,652.62	7,963,212.55	15,240,208.27	70,099,272.87
Net Asset/Equity	548,426,598.25	626,030,660.00	186,848,526.84	363,749,090.85	24,408,852.22	51,024,190.09
Accumulated Surplus/(Deficit)	548,426,598.25	626,030,660.00	186,848,526.84	363,749,090.85	24,408,852.22	51,024,190.09
TOTAL NET ASSETS/EQUITY	548,426,598.25	626,030,660.00	186,848,526.84	363,749,090.85	24,408,852.22	51,024,190.09
TOTAL LIABILITIES AND NET ASSETS/EQUITY	633,603,672.84	740,685,006.31	208,200,179.46	371,712,303.40	39,649,060.49	121,123,462.96
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Certified Correct:

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