

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: 2015
Fund: ALL FUNDS

CONSOLIDATED PRE-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	4,018,403.28	-			298,230.15		3,475,581.62		244,591.51	
Cash in Bank - Local Currency, Current Account	10102020-00	133,155,802.37	-			49,090,260.76		12,213,443.33		71,852,098.28	
Cash in Bank - Local Currency, Savings Account	10102030-00	52,495,210.80	-			52,495,210.80					
Cash in Bank - Local Currency, Time Deposits	10102040-00	37,212,414.11	-			37,212,414.11					
Accounts Receivable	10301010-00	130,781,247.62	-			120,321,169.56		10,460,078.06			
Allowance for Impairment - Accounts Receivable	10301011-00	-	307,059.47				49,076.38		257,983.09		
Loans Receivable - Others	10301990-00	640,479.13	-			253,422.25				387,056.88	
Receivables - Disallowances/Charges	10305010-00	1,279,884.95	-	1,279,884.95							
Due from Officers and Employees	10305020-00	27,627.05	-	27,627.05							
Other Receivables	10305990-00	1,193,513.50	-	687,991.07		1,405.00				504,117.43	
Allowance for Impairment - Other Receivables	10305991-00	-	-								
Merchandise Inventory	10401010-00	1,458,802.52	-					1,458,802.52			
Office Supplies Inventory	10404010-00	2,813,411.17	-	1,432,277.31		421,557.98		959,575.88			
Accountable Forms, Plates and Stickers Inventory	10404020-00	182,075.00	-	182,075.00							
Drugs and Medicines Inventory	10404060-00	13,653.46	-	9,554.41		4,099.05					
Fuel, Oil and Lubricants Inventory	10404080-00	480,065.91	-	423,098.91		25,326.00		31,641.00			
Textbooks and Instructional Materials Inventory	10404100-00	2,495.00	-			2,495.00					
Construction Materials Inventory	10404130-00	16,500.00	-	16,500.00							
Other Supplies and Materials Inventory	10404990-00	5,611,044.11	-	4,184,401.26		974,597.76		452,045.09			
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					
Accumulated Depreciation - Other Land Improvements	10602991-00	-	1,234,617.17		358,801.12		875,816.05				
School Buildings	10604020-00	226,203,375.07	-	109,516,602.85		106,527,362.84		9,225,780.09		933,629.29	
Accumulated Depreciation - School Buildings	10604021-00	-	85,664,681.03		59,347,582.65		21,949,038.49		4,109,730.68		258,329.21
Other Structures	10604990-00	10,005,293.52	-	2,917,433.47		4,591,409.02		2,416,132.03		80,319.00	
Accumulated Depreciation - Other Structures	10604991-00	-	3,189,810.78		1,079,761.22		1,751,318.08		298,248.71		60,482.77
Office Equipment	10605020-00	764,528.74	-	24,625.00		425,229.50		55,814.24		258,860.00	
Accumulated Depreciation - Office Equipment	10605021-00	-	696,711.66		5,275.67		398,524.85		47,517.74		245,393.40
Information and Communication Technology Equipment	10605030-00	36,789,747.86	-	17,338,100.01		4,457,508.13		1,288,268.86		13,705,870.86	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031-00	-	13,668,861.01		4,008,211.99		2,428,192.04		439,927.11		6,792,529.87
Communication Equipment	10605070-00	63,364.75	-	50,479.75		11,305.00		1,580.00		-	

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		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Accumulated Depreciation - Communication Equipment	10605071-00	-	17,374.68		10,179.35		6,758.13		437.20		-
Medical Equipment	10605110-00	722,297.25	-	282,357.00		439,940.25					
Accumulated Depreciation - Medical Equipment	10605111-00	-	329,006.13		28,698.06		300,308.07				
Sports Equipment	10605130-00	894,181.00	-	100,520.00		787,771.00				5,890.00	
Accumulated Depreciation - Sports Equipment	10605131-00	-	449,143.24		95,494.00		350,820.89				2,828.35
Technical and Scientific Equipment	10605140-00	7,259,920.36	-	5,555,000.00		897,577.60				807,342.76	
Accumulated Depreciation - Technical and Scientific Equipment	10605141-00	-	1,830,986.21		761,781.25		413,604.82				655,600.14
Other Machinery and Equipment	10605990-00	7,033,916.16	-	1,388,796.50		1,685,565.58		353,627.44		3,605,926.64	
Accumulated Depreciation - Other Machinery and Equipment	10605991-00	-	3,123,044.71		1,229,219.83		531,349.73		115,592.24		1,246,882.91
Motor Vehicles	10606010-00	8,891,653.73	-	28,482.38		4,883,171.36				3,979,999.99	
Accumulated Depreciation - Motor Vehicles	10606011-00	-	4,103,401.92		9,282.52		3,463,952.73				630,166.67
Furniture and Fixtures	10607010-00	19,955,930.26	-	6,361,612.10		6,909,800.51		1,416,612.40		5,267,905.25	
Accumulated Depreciation - Furniture and Fixtures	10607011-00	-	10,295,759.33		2,723,888.01		3,820,299.70		619,265.55		3,132,306.07
Books	10607020-00	5,186,799.48	-	2,959,016.60		1,778,127.88				449,655.00	
Accumulated Depreciation - Books	10607021-00	-	3,653,274.43		1,894,200.34		1,331,901.84				427,172.25
Construction in Progress - Buildings and Other Structures	10610030-00	12,684,050.79	-	4,502,505.45		3,566,451.59				4,615,093.75	
Other Property, Plant and Equipment	10699990-00	6,147,957.78	-	2,634,586.40		657,475.00		858,853.00		1,997,043.38	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991-00	-	1,949,711.60		501,173.72		280,953.15		374,766.48		792,818.25
Advances to Officers and Employees	19901040-00	-	-							-	
Advances to Contractors	19902010-00	4,940,297.23	-	1,572,582.30		3,367,714.93					
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	-	24,896,291.30		14,857,309.97		1,094,835.50		7,907,282.14		1,036,863.69
Due to Officers and Employees	20101020-00	-	130,754.27		2,131.53		24,825.66		103,797.08		
Due to BIR	20201010-00	-	4,866,703.87		3,113,085.96		1,538,266.92		60,703.46		154,647.53
Due to GSIS	20201020-00	41,977.41	127,121.93		127,121.93	41,977.41					
Due to Pag-IBIG	20201030-00	-	477,340.80		475,518.79		1,822.01				
Due to PhilHealth	20201040-00	-	162,500.09		157,612.59		4,887.50				
Due to NGAs	20201050-00	-	2,182,962.51								2,182,962.51
Due to GOCCs	20201060-00	-	78,168.52		78,168.52						
Guaranty/Security Deposits Payable	20401040-00	-	3,228,701.83		416,742.73		1,977,133.81		34,437.92		800,387.37
Other Payables	29999990-00	-	49,068,506.88		5,514,802.72		253,140.30		4,116,125.25		39,184,438.61
Accumulated Surplus/(Deficit)	30101010-00	-	477,960,695.06		62,435,482.35		341,077,021.59		21,169,506.95		53,278,684.17
Clearance and Certification Fees	40201040-00	-	180,970.00				180,970.00				
Other Service Income	40201990-00	-	1,496,770.82				1,496,542.02				228.80
School Fees	40202010-00	-	57,612,534.69				57,612,534.69				
Rent/Lease Income	40202050-00	-	434,700.00				434,700.00				
Income from Hostels/Dormitories and Other Like Facilities	40202130-00	-	11,652,073.97						11,652,073.97		
Sales Revenue	40202160-00	-	4,859,291.61						4,859,291.61		
Interest Income	40202210-00	-	678,592.86				533,285.34				145,307.52
Other Business Income	40202990-00	-	15,116,160.24						15,116,160.24		

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
Subsidy from National Government	40301010-00	-	206,162,909.02		206,162,909.02						
Income from Grants and Donations in Cash	40402010-00	-	5,339,522.00								5,339,522.00
Gain on Sale of Property, Plant and Equipment	40501040-00	-	45,000.00				45,000.00				
Salaries and Wages - Regular	50101010-00	61,208,240.67	-	60,384,845.67		823,395.00					
Salaries and Wages - Casual/Contractual	50101020-00	4,135,753.95	-	1,978,805.06		2,156,948.89					
Personal Economic Relief Allowance (PERA)	50102010-00	4,826,130.05	-	4,826,130.05							
Representation Allowance (RA)	50102020-00	909,500.00	-	188,750.00		720,750.00					
Transportation Allowance (TA)	50102030-00	909,500.00	-	188,750.00		720,750.00					
Clothing/Uniform Allowance	50102040-00	995,000.00	-	995,000.00							
Subsistence Allowance	50102050-00	50,572.03	-	50,572.03							
Laundry Allowance	50102060-00	5,026.34	-	5,026.34							
Honoraria	50102100-00	12,897,563.18	-	6,828,580.37		4,318,270.98		1,750,711.83			
Overtime and Night Pay	50102130-00	1,465,026.96	-	1,063,539.83		233,265.56		168,221.57			
Year End Bonus	50102140-00	5,306,770.50	-	5,306,770.50							
Cash Gift	50102150-00	1,028,000.00	-	1,028,000.00							
Retirement and Life Insurance Premiums	50103010-00	7,337,380.87	-	7,238,573.47		98,807.40					
Pag-IBIG Contributions	50103020-00	242,300.00	-	242,300.00							
PhilHealth Contributions	50103030-00	678,737.50	-	678,737.50							
Employees Compensation Insurance Premiums	50103040-00	242,200.00	-	242,200.00							
Terminal Leave Benefits	50104030-00	37,945.94	-	37,945.94							
Other Personnel Benefits	50104990-00	21,794,582.14	-	15,654,458.14		6,140,124.00					
Traveling Expenses - Local	50201010-00	3,949,971.14	-	1,628,196.78		2,287,485.26		34,289.10			
Traveling Expenses - Foreign	50201020-00	627,166.39	-			627,166.39					
Training Expenses	50202010-00	1,048,631.00	-	752,581.00		296,050.00					
Scholarship Grants/Expenses	50202020-00	30,070,624.63	-	28,968,898.84		1,101,725.79					
Office Supplies Expenses	50203010-00	3,001,691.02	-	1,820,617.12		41,127.80		1,139,946.10			
Accountable Forms Expenses	50203020-00	230,000.00	-	230,000.00							
Drugs and Medicines Expenses	50203070-00	82,206.81	-			82,206.81					
Fuel, Oil and Lubricants Expenses	50203090-00	85,047.57	-	85,047.57							
Other Supplies and Materials Expenses	50203990-00	2,807,901.68	-	1,213,260.91		1,220,293.55		374,347.22			
Water Expenses	50204010-00	2,445,968.45	-	1,607,360.94		126,558.55		712,048.96			
Electricity Expenses	50204020-00	7,134,191.66	-	6,103,019.91				1,031,171.75			
Postage and Courier Services	50205010-00	54,879.00	-	54,879.00							
Telephone Expenses	50205020-00	1,224,441.16	-	317,121.77		778,720.32		128,599.07			
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	25,747.13	-			10,723.13		15,024.00			
Awards/Rewards Expenses	50206010-00	185,000.00	-			185,000.00					
Research, Exploration and Development Expenses	50207020-00	1,338,314.23	-	166,496.84		1,171,817.39					
Extraordinary and Miscellaneous Expenses	50210030-00	132,000.00	-	132,000.00							
Legal Services	50211010-00	145,400.00	-	76,500.00		68,900.00					
Auditing Services	50211020-00	60,112.52	-	60,112.52							
Other Professional Services	50211990-00	170,701.00	-	33,000.00		137,701.00					
Janitorial Services	50212020-00	3,340,628.96	-	3,334,568.96				6,060.00			
Security Services	50212030-00	2,156,510.24	-	1,961,510.24		195,000.00					
Repairs and Maintenance - Buildings and Other Structures	50213040-00	314,206.28	-	308,485.50		5,720.78					

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
Repairs and Maintenance - Transportation Equipment	50213060-00	92,268.77	-	92,268.77							
Repairs and Maintenance - Other Property, Plant and Equipment	50213990-00	19,000.00	-	19,000.00							
Taxes, Duties and Licenses	50215010-00	12,926.00	-	12,926.00							
Fidelity Bond Premiums	50215020-00	87,825.00	-	84,450.00				3,375.00			
Insurance Expenses	50215030-00	2,247,592.80	-	805,281.07		1,248,356.45		193,955.28			
Advertising Expenses	50299010-00	53,425.60	-	28,224.00		25,201.60					
Printing and Publication Expenses	50299020-00	324,624.00	-	18,816.00		305,808.00					
Transportation and Delivery Expenses	50299040-00	3,472.00	-	3,472.00							
Rent/Lease Expenses	50299050-00	431,500.00	-					431,500.00			
Membership Dues and Contributions to Organizations	50299060-00	795,108.35	-	4,601.80		790,506.55					
Other Maintenance and Operating Expenses	50299990-00	25,252,432.50	-	1,646,467.93		6,381,706.77		17,224,257.80			
Cost of Sales	50402010-00	2,467,692.24	-					2,467,692.24			
Depreciation - Land Improvements	50501020-00	225,375.01	-	57,012.73		168,362.28					
Depreciation - Buildings and Other Structures	50501040-00	6,877,383.86	-	2,177,714.84		4,207,750.72		438,720.78		53,197.52	
Depreciation - Machinery and Equipment	50501050-00	5,044,532.67	-	1,566,295.69		904,299.99		204,858.32		2,369,078.67	
Depreciation - Transportation Equipment	50501060-00	1,247,958.54	-	3,878.34		703,937.34				540,142.86	
Depreciation - Furniture, Fixtures and Books	50501070-00	2,522,357.35	-	1,024,507.42		885,517.47		94,005.21		518,327.25	
Depreciation - Other Property, Plant and Equipment	50501990-00	705,576.33	-	278,335.00		101,903.08		80,492.14		244,846.11	
Total		997,271,715.64	997,271,715.64	365,394,435.84	365,394,435.84	444,226,880.29	444,226,880.29	71,282,847.42	71,282,847.42	116,367,552.09	116,367,552.09

Certified Correct:


LEO A. OMAMALIN
 Acting Accountant