

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 STATEMENT OF CASH FLOWS WITH COMPARATIVES

Particulars	NOTES	Fiscal Year 2014	Fiscal Year 2015	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
		ALL FUNDS	ALL FUNDS				
		Amount	Amount				
Cash Flows From Operating Activities							
Cash Inflows							
Receipt of Notice of Cash Allocation		129,623,720.00	261,260,733.44	261,260,733.44	-	-	-
Receipt of Notice of Cash Allocation		129,623,720.00	244,845,609.00	244,845,609.00			
Constructive Receipt of NCA for TRA			16,415,124.44	16,415,124.44			
Collection of Income/Revenues		36,635,552.42	79,582,273.71	-	60,285,117.05	18,996,278.14	300,878.52
Collection of tax revenue			155,571.00				155,571.00
Collection of service and business income		25,724,837.04	79,424,752.41		60,285,117.05	18,996,278.14	143,357.22
Collection of other income			1,950.30				1,950.30
Receipt of shares, grants and donations		10,910,715.38	-				
Collection of Receivables		42,232,778.82	6,665,539.24	49,604.02	-	6,586,892.22	29,043.00
Collection of loans and receivables			6,609,785.22			6,580,992.22	28,793.00
Collection of receivables from audit disallowances		29,520.00	13,854.02	13,604.02			250.00
Collection of other receivables		42,203,258.82	41,900.00	36,000.00		5,900.00	
Receipt of Inter-Agency Fund Transfers		-	3,332,571.00	-	-	-	3,332,571.00
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs			3,332,571.00				3,332,571.00
Receipt of Intra-Agency Fund Transfers		-	6,995,000.00	-	-	-	6,995,000.00
Receipt of funds for other intra-agency transactions			6,995,000.00				6,995,000.00
Receipt of Trust Liabilities		37,461,942.29	38,212,607.97	-	-	-	38,212,607.97
Collection of other trust receipts		37,461,942.29	38,212,607.97				38,212,607.97
Other Receipts		1,836,108.94	1,537,191.76	156,692.02	513,277.20	282,528.52	584,694.02
Receipt of unused Petty Cash Fund			10,276.75			5,755.50	4,521.25

Particulars	NOTES	Fiscal Year 2014	Fiscal Year 2015	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
		ALL FUNDS	ALL FUNDS				
		Amount	Amount				
Receipt of refund of cash advances		1,836,108.94	1,407,331.01	156,692.02	393,693.20	276,773.02	580,172.77
Other miscellaneous receipts			119,584.00		119,584.00		
Adjustments		-	378,349.02	-	-	-	378,349.02
Restoration of cash for cancelled/lost/stale checks/ADA			378,349.02				378,349.02
Total Cash Inflows		247,790,102.47	397,964,266.14	261,467,029.48	60,798,394.25	25,865,698.88	49,833,143.53
Cash Outflows							
Payment of operating expenses		98,024,527.14	109,613,931.35	80,053,907.72	18,041,172.36	11,518,851.27	-
Payment of personnel services		961,124.00	58,507,200.87	51,142,221.22	6,205,328.70	1,159,650.95	
Payment of maintenance and other operating expenses		91,555,411.72	50,944,503.47	28,749,459.49	11,835,843.66	10,359,200.32	
Replenishment of Petty Cash		40,000.00	162,227.01	162,227.01			
Payment of Current Year's Accounts Payable		5,467,991.42	-				
Purchase of Inventories		6,983,068.97	7,424,792.93	3,281,742.73	801,165.68	3,341,884.52	-
Purchase of inventories for sale		765,882.69	1,466,442.28			1,466,442.28	
Purchase of inventories for consumption		6,217,186.28	5,958,350.65	3,281,742.73	801,165.68	1,875,442.24	
Grant of Cash Advances (Unliquidated During the Year)		24,635,996.36	45,822,018.85	13,690,943.66	10,639,109.53	4,337,964.22	17,154,001.44
Advances for operating expenses			4,086,729.21	131,600.00	1,014,651.71	2,940,477.50	
Advances for Payroll		24,635,996.36	35,893,830.06	12,548,580.86	5,834,574.20	1,371,726.72	16,138,948.28
Advances for special purpose/time-bound undertaking			45,000.00	10,000.00		20,000.00	15,000.00
Advances to officers and employees			5,796,459.58	1,000,762.80	3,789,883.62	5,760.00	1,000,053.16
Payment of Prior Year's Accounts Payable		-	14,116,667.80	7,459,364.81	1,769,431.74	3,981,214.32	906,656.93
Payment of prior year's Accounts Payable			13,634,547.80	7,459,364.81	1,287,311.74	3,981,214.32	906,656.93
Payment of prior year's operating expenses			482,120.00		482,120.00		
Remittance of Personnel Benefit Contributions and Mandatory Deduction		70,644,568.49	65,617,802.06	58,784,826.77	3,108,094.98	1,930,754.72	1,794,125.59
Remittance of taxes withheld covered by TRA		2,058,771.17	16,415,124.44	16,415,124.44			
Remittance of taxes withheld not covered by TRA		3,390,088.58	6,145,161.54		2,476,096.99	1,874,938.96	1,794,125.59
Remittance of GSIS/Pag-IBIG/PhilHealth		12,053,254.50	30,467,911.10	30,084,606.05	378,702.81	4,602.24	
Remittance of other personnel benefits contributions and mandatory deductions			-				
Remittance of Other Payables		53,142,454.24	12,589,604.98	12,285,096.28	253,295.18	51,213.52	
Other Disbursements		-	38,432,921.04	2,175,233.94	67,525.00	18,470.00	36,171,692.10
Other miscellaneous disbursements			38,432,921.04	2,175,233.94	67,525.00	18,470.00	36,171,692.10
Adjustments		100,320.74	54,858,354.96	54,858,354.96	-	-	-
Reversion of unused NCA		14,122.52	54,858,354.96	54,858,354.96			

Particulars	NOTES	Fiscal Year 2014	Fiscal Year 2015	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
		ALL FUNDS	ALL FUNDS				
		Amount	Amount				
Other adjustments - outflow		86,198.22	-				
Total Cash Outflows		<u>200,388,481.70</u>	<u>335,886,488.99</u>	<u>220,304,374.59</u>	<u>34,426,499.29</u>	<u>25,129,139.05</u>	<u>56,026,476.06</u>
Cash Provided by (Used in) Operating Activities		<u>47,401,620.77</u>	<u>62,077,777.15</u>	<u>41,162,654.89</u>	<u>26,371,894.96</u>	<u>736,559.83</u>	<u>(6,193,332.53)</u>
Cash Flows from Investing Activities							
Cash Inflows							
Proceeds from Sale of Investment Property		20,250.00	-				
Proceeds from Sale/Disposal of Property, Plant and Equipment			45,000.00		45,000.00		
Total Cash Inflows		<u>20,250.00</u>	<u>45,000.00</u>	-	<u>45,000.00</u>	-	-
Cash Outflows							
Purchase/Construction of Investment Property			-				
Purchase/Construction of Property, Plant and Equipment		<u>31,952,006.40</u>	<u>67,391,402.33</u>	<u>41,180,959.92</u>	<u>18,837,771.51</u>	<u>1,442,057.37</u>	<u>5,930,613.53</u>
Construction of buildings and other structures		17,035,559.74	13,668,626.35	12,834,550.77	566,888.08	267,187.50	
Purchase of machinery and equipment			5,504,928.05		811,936.34	835,225.97	3,857,765.74
Purchase of furniture, fixtures and books			1,849,207.16	987,626.82	333,335.97	234,118.04	294,126.33
Purchase of other property, plant and equipment		14,916,446.66	17,601,254.72	16,008,975.60	45,655.72	105,525.86	1,441,097.54
Advances to Contractors			5,618,402.61	1,790,381.42	3,828,021.19		
Payment of guaranty deposit			337,623.92				337,623.92
Payment of retention fee to contractors			1,737,518.76	1,102,698.55	634,820.21		
Payment for rehabilitation of property, plant and equipment (capitalized repair)			21,073,840.76	8,456,726.76	12,617,114.00		
Total Cash Outflows		<u>31,952,006.40</u>	<u>67,391,402.33</u>	<u>41,180,959.92</u>	<u>18,837,771.51</u>	<u>1,442,057.37</u>	<u>5,930,613.53</u>
Cash Provided by (Used in) Investing Activities		<u>(31,931,756.40)</u>	<u>(67,346,402.33)</u>	<u>(41,180,959.92)</u>	<u>(18,792,771.51)</u>	<u>(1,442,057.37)</u>	<u>(5,930,613.53)</u>
Cash Flows from Financing Activities							
Cash Inflows							
Cash Outflows							
Total Cash Outflows		-	-	-	-	-	-
Cash Provided by (Used in) Financing Activities		-	-	-	-	-	-
Total Cash Provided by (Used in) Operating, Investing and Financing Activities		<u>15,469,864.37</u>	<u>(5,268,625.18)</u>	<u>(18,305.03)</u>	<u>7,579,123.45</u>	<u>(705,497.54)</u>	<u>(12,123,946.06)</u>
Add: Cash, Beginning Balance		216,680,591.37	232,150,455.74	18,305.03	131,516,992.37	16,394,522.49	84,220,635.85
Cash, Ending Balance	6	<u>232,150,455.74</u>	<u>226,881,830.56</u>	<u>0.00</u>	<u>139,096,115.82</u>	<u>15,689,024.95</u>	<u>72,096,689.79</u>

Certified Correct:



Particulars	NOTES	Fiscal Year 2014	Fiscal Year 2015				
		ALL FUNDS	ALL FUNDS	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
		Amount	Amount	Amount	Amount	Amount	Amount

LEO A. OMAMALIN
Acting Accountant