

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 CHANGES IN NET ASSETS 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				
Accumulated Surplus/Deficit, Beginning		412,344,645.10	481,321,271.15	63,960,802.34	342,422,100.07	21,279,360.81	53,659,007.93
Changes in Accounting Policy			-				
Prior Period Adjustments/Unrecorded Income and Expenses			(2,698,837.77)	(744,335.67)	(1,465,562.48)	(108,615.86)	(380,323.76)
Other Adjustments		(1,291,439.80)	(661,738.32)	(780,984.32)	120,484.00	(1,238.00)	
Restated Balances		<u>411,053,205.30</u>	<u>477,960,695.06</u>	<u>62,435,482.35</u>	<u>341,077,021.59</u>	<u>21,169,506.95</u>	<u>53,278,684.17</u>
Changes in Net Assets/Equity for Calendar Year			-				
Adjustment of Net Revenue recognized directly in Net Assets/Equity		-	-				
Surplus/(Deficit) for the Period		70,268,065.85	70,465,903.19	42,547,014.63	21,031,173.20	5,128,249.45	1,759,465.91
Total Recognized Revenue and Expenses for the Period		<u>70,268,065.85</u>	<u>70,465,903.19</u>	<u>42,547,014.63</u>	<u>21,031,173.20</u>	<u>5,128,249.45</u>	<u>1,759,465.91</u>
Others			-				
Accumulated Surplus/Deficit, Ending		<u>481,321,271.15</u>	<u>548,426,598.25</u>	<u>104,982,496.98</u>	<u>362,108,194.79</u>	<u>26,297,756.40</u>	<u>55,038,150.08</u>

Certified Correct:


LEO A. OMAMALIN
 Acting Accountant