

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 FINANCIAL PERFORMANCE WITH COMPARATIVES

Account Title	NOTES	Fiscal Year 2014	Fiscal Year 2015	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
		ALL FUNDS	ALL FUNDS				
		Amount	Amount				
REVENUE							
Service and Business Income	14						
Service Income		15,390,296.02	1,677,740.82	-	1,677,512.02	-	228.80
Clearance and Certification Fees		196,800.00	180,970.00		180,970.00		
Other Service Income		15,193,496.02	1,496,770.82		1,496,542.02		228.80
Business Income		79,914,552.49	87,885,661.13	-	58,580,520.03	29,159,833.58	145,307.52
School Fees		71,651,319.00	57,612,534.69		57,612,534.69		
Rent/Lease Income		835,296.20	434,700.00		434,700.00		
Income from Hostels/Dormitories and Other Like Facilities			11,652,073.97			11,652,073.97	
Sales Revenue		3,605,680.43	4,859,291.61			4,859,291.61	
Less: Sales Discounts			-				
Cost of Sales		1,833,293.48	2,467,692.24			2,467,692.24	
Net Sales		1,772,386.95	2,391,599.37	-	-	2,391,599.37	-
Interest Income		651,135.43	678,592.86		533,285.34		145,307.52
Other Business Income		5,004,414.91	15,116,160.24			15,116,160.24	
Total Service and Business Income		95,304,848.51	89,563,401.95	-	60,258,032.05	29,159,833.58	145,536.32
Shares, Grants and Donations	15						
Grants and Donations		8,759,481.23	5,339,522.00	-	-	-	5,339,522.00

Account Title	NOTES	Fiscal Year 2014	Fiscal Year 2015	Regular Agency Fund Amount	Internally Generated Income Amount	Business Type Income Amount	Trust Fund Amount
		ALL FUNDS	ALL FUNDS				
		Amount	Amount				
Income from Grants and Donations in Cash		8,759,481.23	5,339,522.00				5,339,522.00
Total Shares, Grants and Donations		<u>8,759,481.23</u>	<u>5,339,522.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,339,522.00</u>
Total Revenue		<u>104,064,329.74</u>	<u>94,902,923.95</u>	<u>-</u>	<u>60,258,032.05</u>	<u>29,159,833.58</u>	<u>5,485,058.32</u>
Less: Current Operating Expenses							
Personnel Services	16						
Salaries and Wages	16.1	<u>61,817,945.12</u>	<u>65,343,994.62</u>	<u>62,363,650.73</u>	<u>2,980,343.89</u>	<u>-</u>	<u>-</u>
Salaries and Wages - Regular		58,932,706.85	61,208,240.67	60,384,845.67	823,395.00		
Salaries and Wages - Casual/Contractual		2,885,238.27	4,135,753.95	1,978,805.06	2,156,948.89		
Other Compensation	16.2	<u>22,337,287.68</u>	<u>28,393,089.06</u>	<u>20,481,119.12</u>	<u>5,993,036.54</u>	<u>1,918,933.40</u>	<u>-</u>
Personal Economic Relief Allowance (PERA)		4,859,545.25	4,826,130.05	4,826,130.05			
Representation Allowance (RA)		846,000.00	909,500.00	188,750.00	720,750.00		
Transportation Allowance (TA)		846,000.00	909,500.00	188,750.00	720,750.00		
Clothing/Uniform Allowance		1,020,000.00	995,000.00	995,000.00			
Subsistence Allowance		48,750.00	50,572.03	50,572.03			
Laundry Allowance		7,331.34	5,026.34	5,026.34			
Productivity Incentive Allowance		419,500.00	-				
Honoraria		7,063,486.92	12,897,563.18	6,828,580.37	4,318,270.98	1,750,711.83	
Hazard Pay		266,655.00	-				
Overtime and Night Pay		1,248,188.04	1,465,026.96	1,063,539.83	233,265.56	168,221.57	
Year End Bonus		4,673,456.13	5,306,770.50	5,306,770.50			
Cash Gift		1,038,375.00	1,028,000.00	1,028,000.00			
Personnel Benefit Contributions	16.3	<u>8,099,394.76</u>	<u>8,500,618.37</u>	<u>8,401,810.97</u>	<u>98,807.40</u>	<u>-</u>	<u>-</u>

Account Title	NOTES	Fiscal Year 2014	Fiscal Year 2015	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
		ALL FUNDS	ALL FUNDS				
		Amount	Amount				
Retirement and Life Insurance Premiums		6,977,844.76	7,337,380.87	7,238,573.47	98,807.40		
Pag-IBIG Contributions		223,300.00	242,300.00	242,300.00			
PhilHealth Contributions		654,850.00	678,737.50	678,737.50			
Employees Compensation Insurance Premiums		243,400.00	242,200.00	242,200.00			
Other Personnel Benefits	16.4	26,487,917.32	21,832,528.08	15,692,404.08	6,140,124.00	-	-
Terminal Leave Benefits		2,381,549.37	37,945.94	37,945.94			
Other Personnel Benefits		24,106,367.95	21,794,582.14	15,654,458.14	6,140,124.00		
Total Personnel Services		118,742,544.88	124,070,230.13	106,938,984.90	15,212,311.83	1,918,933.40	-
Maintenance and Other Operating Expenses	17						
Traveling Expenses	17.1	4,315,532.41	4,577,137.53	1,628,196.78	2,914,651.65	34,289.10	-
Traveling Expenses - Local		3,993,763.14	3,949,971.14	1,628,196.78	2,287,485.26	34,289.10	
Traveling Expenses - Foreign		321,769.27	627,166.39		627,166.39		
Training and Scholarship Expenses	17.2	679,373.89	31,119,255.63	29,721,479.84	1,397,775.79	-	-
Training Expenses		679,373.89	1,048,631.00	752,581.00	296,050.00		
Scholarship Grants/Expenses			30,070,624.63	28,968,898.84	1,101,725.79		
Supplies and Materials Expenses	17.3	6,473,012.78	6,206,847.08	3,348,925.60	1,343,628.16	1,514,293.32	-
Office Supplies Expenses		2,650,132.39	3,001,691.02	1,820,617.12	41,127.80	1,139,946.10	
Accountable Forms Expenses		59,050.00	230,000.00	230,000.00			
Drugs and Medicines Expenses		66,077.30	82,206.81		82,206.81		
Fuel, Oil and Lubricants Expenses		338,751.53	85,047.57	85,047.57			
Other Supplies and Materials Expenses		3,359,001.56	2,807,901.68	1,213,260.91	1,220,293.55	374,347.22	
Utility Expenses	17.4	8,313,931.86	9,580,160.11	7,710,380.85	126,558.55	1,743,220.71	-
Water Expenses		2,485,053.11	2,445,968.45	1,607,360.94	126,558.55	712,048.96	

Account Title	NOTES	Fiscal Year 2014	Fiscal Year 2015	Regular Agency Fund Amount	Internally Generated Income Amount	Business Type Income Amount	Trust Fund Amount
		ALL FUNDS	ALL FUNDS				
		Amount	Amount				
Electricity Expenses		5,828,878.75	7,134,191.66	6,103,019.91		1,031,171.75	
Communication Expenses	17.5	<u>1,239,842.63</u>	<u>1,305,067.29</u>	<u>372,000.77</u>	<u>789,443.45</u>	<u>143,623.07</u>	<u>-</u>
Postage and Courier Services		50,462.00	54,879.00	54,879.00			
Telephone Expenses		965,176.63	1,224,441.16	317,121.77	778,720.32	128,599.07	
Internet Subscription Expenses		215,040.00	-				
Cable, Satellite, Telegraph and Radio Expenses		9,164.00	25,747.13		10,723.13	15,024.00	
Awards/Rewards and Prizes	17.6	<u>-</u>	<u>185,000.00</u>	<u>-</u>	<u>185,000.00</u>	<u>-</u>	<u>-</u>
Awards/Rewards Expenses			185,000.00		185,000.00		
Prizes			-				
Survey, Research, Exploration and Development	17.7	<u>-</u>	<u>1,338,314.23</u>	<u>166,496.84</u>	<u>1,171,817.39</u>	<u>-</u>	<u>-</u>
Research, Exploration and Development Expenses			1,338,314.23	166,496.84	1,171,817.39		
Confidential, Intelligence and Extraordinary Exp	17.8	<u>122,000.00</u>	<u>132,000.00</u>	<u>132,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Extraordinary and Miscellaneous Expenses		122,000.00	132,000.00	132,000.00			
Professional Services	17.9	<u>139,395.05</u>	<u>376,213.52</u>	<u>169,612.52</u>	<u>206,601.00</u>	<u>-</u>	<u>-</u>
Legal Services		122,650.00	145,400.00	76,500.00	68,900.00		
Auditing Services		16,745.05	60,112.52	60,112.52			
Other Professional Services			170,701.00	33,000.00	137,701.00		
General Services	17.10	<u>5,199,100.98</u>	<u>5,497,139.20</u>	<u>5,296,079.20</u>	<u>195,000.00</u>	<u>6,060.00</u>	<u>-</u>
Janitorial Services		2,822,121.98	3,340,628.96	3,334,568.96		6,060.00	
Security Services		2,376,979.00	2,156,510.24	1,961,510.24	195,000.00		
Repairs and Maintenance	17.11	<u>721,591.80</u>	<u>425,475.05</u>	<u>419,754.27</u>	<u>5,720.78</u>	<u>-</u>	<u>-</u>
Repairs and Maintenance - Buildings and Other Structures		293,165.00	314,206.28	308,485.50	5,720.78		

Account Title	NOTES	Fiscal Year 2014	Fiscal Year 2015	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
		ALL FUNDS	ALL FUNDS				
		Amount	Amount				
Repairs and Maintenance - Machinery and Equipment		10,454.00	-				
Repairs and Maintenance - Transportation Equipment		273,682.80	92,268.77	92,268.77			
Repairs and Maintenance - Furniture and Fixtures		140,790.00	-				
Repairs and Maintenance - Other Property, Plant and Equipment		3,500.00	19,000.00	19,000.00			
Taxes, Insurance Premiums and Other Fees	17.12	384,987.68	2,348,343.80	902,657.07	1,248,356.45	197,330.28	-
Taxes, Duties and Licenses		13,391.18	12,926.00	12,926.00			
Fidelity Bond Premiums		58,200.00	87,825.00	84,450.00		3,375.00	
Insurance Expenses		313,396.50	2,247,592.80	805,281.07	1,248,356.45	193,955.28	
Other Maintenance and Operating Expenses	17.13	17,839,778.34	26,860,562.45	1,701,581.73	7,503,222.92	17,655,757.80	-
Advertising Expenses		36,411.20	53,425.60	28,224.00	25,201.60		
Printing and Publication Expenses		73,250.00	324,624.00	18,816.00	305,808.00		
Transportation and Delivery Expenses		4,034.00	3,472.00	3,472.00			
Rent/Lease Expenses		10,000.00	431,500.00			431,500.00	
Membership Dues and Contributions to Organizations		185,167.50	795,108.35	4,601.80	790,506.55		
Other Maintenance and Operating Expenses		17,530,915.64	25,252,432.50	1,646,467.93	6,381,706.77	17,224,257.80	
Total Maintenance and Other Operating Expenses		45,428,547.42	89,951,515.89	51,569,165.47	17,087,776.14	21,294,574.28	-
Non-Cash Expenses	18						
Depreciation	18.1						
Depreciation		13,065,028.06	16,623,183.76	5,107,744.02	6,971,770.88	818,076.45	3,725,592.41
Depreciation - Land Improvements		189,399.34	225,375.01	57,012.73	168,362.28		
Depreciation - Buildings and Other Structures		6,160,265.45	6,877,383.86	2,177,714.84	4,207,750.72	438,720.78	53,197.52

Account Title	NOTES	Fiscal Year 2014	Fiscal Year 2015	Regular Agency Fund	Internally Generated Income	Business Type Income	Trust Fund
		ALL FUNDS	ALL FUNDS				
		Amount	Amount				
Depreciation - Machinery and Equipment		3,589,607.76	5,044,532.67	1,566,295.69	904,299.99	204,858.32	2,369,078.67
Depreciation - Transportation Equipment		391,729.87	1,247,958.54	3,878.34	703,937.34		540,142.86
Depreciation - Furniture, Fixtures and Books		2,366,260.32	2,522,357.35	1,024,507.42	885,517.47	94,005.21	518,327.25
Depreciation - Other Property, Plant and Equipment		367,765.32	705,576.33	278,335.00	101,903.08	80,492.14	244,846.11
Impairment Loss							
Impairment Loss		79,441.20	-	-	-	-	-
Impairment Loss - Loans and Receivables	18.2	79,441.20	-				
Total Non-Cash Expenses		13,144,469.26	16,623,183.76	5,107,744.02	6,971,770.88	818,076.45	3,725,592.41
Total Current Operating Expenses		177,315,561.56	230,644,929.78	163,615,894.39	39,271,858.85	24,031,584.13	3,725,592.41
Surplus (Deficit) from Current Operations		(73,251,231.82)	(135,742,005.83)	(163,615,894.39)	20,986,173.20	5,128,249.45	1,759,465.91
Financial Assistance/Subsidy	19						
Financial Assistance/Subsidy							
Financial Assistance/Subsidy from NGAs, LGUs, GOCC:		143,499,047.67	206,162,909.02	206,162,909.02	-	-	-
Subsidy from National Government		143,499,047.67	206,162,909.02	206,162,909.02			
Net Financial Assistance/Subsidy		143,499,047.67	206,162,909.02	206,162,909.02	-	-	-
Gains	20	20,250.00	45,000.00	-	45,000.00	-	-
Gain on Sale of Property, Plant and Equipment		20,250.00	45,000.00		45,000.00		
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

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

Certified Correct:


LEO A. OMAMALIN
 Acting Accountant