

**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 POSITION 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				
<b>ASSETS</b>							
<b>Current Assets</b>							
<b>Cash and Cash Equivalents</b>	7	<u>232,150,455.74</u>	<u>226,881,830.56</u>	-	<u>139,096,115.82</u>	<u>15,689,024.95</u>	<u>72,096,689.79</u>
<b>Cash on Hand</b>		<u>3,454,667.86</u>	<u>4,018,403.28</u>	-	<u>298,230.15</u>	<u>3,475,581.62</u>	<u>244,591.51</u>
Cash - Collecting Officer		3,454,667.86	4,018,403.28		298,230.15	3,475,581.62	244,591.51
<b>Cash in Bank - Local Currency</b>		<u>228,695,787.88</u>	<u>222,863,427.28</u>	-	<u>138,797,885.67</u>	<u>12,213,443.33</u>	<u>71,852,098.28</u>
Cash in Bank - Local Currency, Current Account		99,429,951.72	133,155,802.37		49,090,260.76	12,213,443.33	71,852,098.28
Cash in Bank - Local Currency, Savings Account		92,379,556.53	52,495,210.80		52,495,210.80		
Cash in Bank - Local Currency, Time Deposits		36,886,279.63	37,212,414.11		37,212,414.11		
<b>Receivables</b>	8	<u>127,061,267.77</u>	<u>133,615,692.78</u>	<u>1,995,503.07</u>	<u>120,526,920.43</u>	<u>10,202,094.97</u>	<u>891,174.31</u>
<b>Loans and Receivable Accounts</b>	8.1/8.2	<u>124,513,108.25</u>	<u>131,114,667.28</u>	-	<u>120,525,515.43</u>	<u>10,202,094.97</u>	<u>387,056.88</u>
Accounts Receivable		124,151,295.59	130,781,247.62		120,321,169.56	10,460,078.06	
Allowance for Impairment - Accounts		(307,059.47)	(307,059.47)		(49,076.38)	(257,983.09)	
Net Value - Accounts Receivable		<u>123,844,236.12</u>	<u>130,474,188.15</u>	-	120,272,093.18	10,202,094.97	-
Loans Receivable - Others		668,872.13	640,479.13		253,422.25		387,056.88

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				
Allowance for Impairment - Loans Receivable - Net Value - Loans Receivable - Others		668,872.13	640,479.13	-	253,422.25	-	387,056.88
<b>Other Receivables</b>	9.1/9.2	<b>2,548,159.52</b>	<b>2,501,025.50</b>	<b>1,995,503.07</b>	<b>1,405.00</b>	<b>-</b>	<b>504,117.43</b>
Receivables - Disallowances/Charges		1,293,488.97	1,279,884.95	1,279,884.95			
Due from Officers and Employees		27,627.05	27,627.05	27,627.05			
Due from Non-Government Organizations/People's Organizations		1,227,043.50	-				
Other Receivables			1,193,513.50	687,991.07	1,405.00		504,117.43
Allowance for Impairment - Other Receivables			-	-			
Net Value - Other Receivables		-	1,193,513.50	687,991.07	1,405.00	-	504,117.43
<b>Inventories</b>	10	<b>8,579,124.64</b>	<b>10,578,047.17</b>	<b>6,247,906.89</b>	<b>1,428,075.79</b>	<b>2,902,064.49</b>	<b>-</b>
<b>Inventory Held for Sale</b>		<b>1,156,284.49</b>	<b>1,458,802.52</b>	<b>-</b>	<b>-</b>	<b>1,458,802.52</b>	<b>-</b>
Merchandise Inventory		1,156,284.49	1,458,802.52			1,458,802.52	
<b>Inventory Held for Consumption</b>		<b>7,422,840.15</b>	<b>9,119,244.65</b>	<b>6,247,906.89</b>	<b>1,428,075.79</b>	<b>1,443,261.97</b>	<b>-</b>
Office Supplies Inventory		1,913,098.46	2,813,411.17	1,432,277.31	421,557.98	959,575.88	
Accountable Forms, Plates and Stickers Inventory		182,075.00	182,075.00	182,075.00			
Drugs and Medicines Inventory		13,104.36	13,653.46	9,554.41	4,099.05		
Fuel, Oil and Lubricants Inventory		228,929.03	480,065.91	423,098.91	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	16,500.00			
Other Supplies and Materials Inventory		5,083,138.30	5,611,044.11	4,184,401.26	974,597.76	452,045.09	
<b>Other Current Asset</b>		<b>74,530.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Prepayments</b>		<b>74,530.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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				
Other Prepayments		74,530.62	-				
<b>Total Current Assets</b>		<b>367,865,378.77</b>	<b>371,075,570.51</b>	<b>8,243,409.96</b>	<b>261,051,112.04</b>	<b>28,793,184.41</b>	<b>72,987,864.10</b>
<b>Property, Plant and Equipment</b>	11	<b>198,915,777.15</b>	<b>249,120,391.93</b>	<b>116,438,095.71</b>	<b>101,608,087.84</b>	<b>9,611,182.35</b>	<b>21,463,026.03</b>
<b>Land</b>		<b>32,988,060.00</b>	<b>32,988,060.00</b>	<b>32,988,060.00</b>	-	-	-
Land		32,988,060.00	32,988,060.00	32,988,060.00			
Net Value		<b>32,988,060.00</b>	<b>32,988,060.00</b>	<b>32,988,060.00</b>	-	-	-
<b>Land Improvements</b>		<b>2,752,799.23</b>	<b>2,501,081.91</b>	<b>1,484,666.81</b>	<b>1,016,415.10</b>	-	-
Other Land Improvements		3,735,699.08	3,735,699.08	1,843,467.93	1,892,231.15		
Accumulated Depreciation - Other Land Improvements		(982,899.85)	(1,234,617.17)	(358,801.12)	(875,816.05)		
Net Value		<b>2,752,799.23</b>	<b>2,501,081.91</b>	<b>1,484,666.81</b>	<b>1,016,415.10</b>	-	-
<b>Buildings and Other Structures</b>		<b>116,724,427.82</b>	<b>147,354,176.78</b>	<b>52,006,692.45</b>	<b>87,418,415.29</b>	<b>7,233,932.73</b>	<b>695,136.31</b>
School Buildings		188,962,271.07	226,203,375.07	109,516,602.85	106,527,362.84	9,225,780.09	933,629.29
Accumulated Depreciation - School Buildings		(78,595,585.26)	(85,664,681.03)	(59,347,582.65)	(21,949,038.49)	(4,109,730.68)	(258,329.21)
Net Value		<b>110,366,685.81</b>	<b>140,538,694.04</b>	<b>50,169,020.20</b>	<b>84,578,324.35</b>	<b>5,116,049.41</b>	<b>675,300.08</b>
Other Structures		8,937,375.52	10,005,293.52	2,917,433.47	4,591,409.02	2,416,132.03	80,319.00
Accumulated Depreciation - Other Structures		(2,579,633.51)	(3,189,810.78)	(1,079,761.22)	(1,751,318.08)	(298,248.71)	(60,482.77)
Net Value		<b>6,357,742.01</b>	<b>6,815,482.74</b>	<b>1,837,672.25</b>	<b>2,840,090.94</b>	<b>2,117,883.32</b>	<b>19,836.23</b>
<b>Machinery and Equipment</b>		<b>17,068,739.82</b>	<b>33,412,828.48</b>	<b>18,601,018.11</b>	<b>4,275,338.53</b>	<b>1,095,816.25</b>	<b>9,440,655.59</b>
Office Equipment		757,903.74	764,528.74	24,625.00	425,229.50	55,814.24	258,860.00
Accumulated Depreciation - Office Equipment		(649,840.31)	(696,711.66)	(5,275.67)	(398,524.85)	(47,517.74)	(245,393.40)
Net Value		<b>108,063.43</b>	<b>67,817.08</b>	<b>19,349.33</b>	<b>26,704.65</b>	<b>8,296.50</b>	<b>13,466.60</b>

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				
Information and Communication Technology Equipment		19,819,755.73	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		(9,284,391.71)	(13,668,861.01)	(4,008,211.99)	(2,428,192.04)	(439,927.11)	(6,792,529.87)
Net Value		<u>10,535,364.02</u>	<u>23,120,886.85</u>	<u>13,329,888.02</u>	<u>2,029,316.09</u>	<u>848,341.75</u>	<u>6,913,340.99</u>
Communication Equipment		62,814.75	63,364.75	50,479.75	11,305.00	1,580.00	
Accumulated Depreciation - Communication Equipment		(17,130.61)	(17,374.68)	(10,179.35)	(6,758.13)	(437.20)	
Net Value		<u>45,684.14</u>	<u>45,990.07</u>	<u>40,300.40</u>	<u>4,546.87</u>	<u>1,142.80</u>	<u>-</u>
Medical Equipment		678,797.25	722,297.25	282,357.00	439,940.25		
Accumulated Depreciation - Medical Equipment		(255,794.67)	(329,006.13)	(28,698.06)	(300,308.07)		
Net Value		<u>423,002.58</u>	<u>393,291.12</u>	<u>253,658.94</u>	<u>139,632.18</u>	<u>-</u>	<u>-</u>
Sports Equipment		824,141.00	894,181.00	100,520.00	787,771.00		5,890.00
Accumulated Depreciation - Sports Equipment		(365,588.38)	(449,143.24)	(95,494.00)	(350,820.89)		(2,828.35)
Net Value		<u>458,552.62</u>	<u>445,037.76</u>	<u>5,026.00</u>	<u>436,950.11</u>	<u>-</u>	<u>3,061.65</u>
Technical and Scientific Equipment		2,384,920.36	7,259,920.36	5,555,000.00	897,577.60		807,342.76
Accumulated Depreciation - Technical and Scientific Equipment		(1,511,449.24)	(1,830,986.21)	(761,781.25)	(413,604.82)		(655,600.14)
Net Value		<u>873,471.12</u>	<u>5,428,934.15</u>	<u>4,793,218.75</u>	<u>483,972.78</u>	<u>-</u>	<u>151,742.62</u>
Other Machinery and Equipment		7,033,916.16	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		(2,409,314.25)	(3,123,044.71)	(1,229,219.83)	(531,349.73)	(115,592.24)	(1,246,882.91)
Net Value		<u>4,624,601.91</u>	<u>3,910,871.45</u>	<u>159,576.67</u>	<u>1,154,215.85</u>	<u>238,035.20</u>	<u>2,359,043.73</u>
<b>Transportation Equipment</b>		<u>6,445,167.76</u>	<u>4,788,251.81</u>	<u>19,199.86</u>	<u>1,419,218.63</u>	<u>-</u>	<u>3,349,833.32</u>
Motor Vehicles		8,891,653.73	8,891,653.73	28,482.38	4,883,171.36		3,979,999.99
Accumulated Depreciation - Motor Vehicles		(2,446,485.97)	(4,103,401.92)	(9,282.52)	(3,463,952.73)		(630,166.67)
Net Value		<u>6,445,167.76</u>	<u>4,788,251.81</u>	<u>19,199.86</u>	<u>1,419,218.63</u>	<u>-</u>	<u>3,349,833.32</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				
<b>Furniture, Fixtures and Books</b>		<b>11,732,994.38</b>	<b>11,193,695.98</b>	<b>4,702,540.35</b>	<b>3,535,726.85</b>	<b>797,346.85</b>	<b>2,158,081.93</b>
Furniture and Fixtures		17,740,750.16	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		(8,427,636.41)	(10,295,759.33)	(2,723,888.01)	(3,820,299.70)	(619,265.55)	(3,132,306.07)
Net Value		<u>9,313,113.75</u>	<u>9,660,170.93</u>	<u>3,637,724.09</u>	<u>3,089,500.81</u>	<u>797,346.85</u>	<u>2,135,599.18</u>
Books		5,069,609.48	5,186,799.48	2,959,016.60	1,778,127.88		449,655.00
Accumulated Depreciation - Books		(2,649,728.85)	(3,653,274.43)	(1,894,200.34)	(1,331,901.84)		(427,172.25)
Net Value		<u>2,419,880.63</u>	<u>1,533,525.05</u>	<u>1,064,816.26</u>	<u>446,226.04</u>	<u>-</u>	<u>22,482.75</u>
<b>Construction in Progress</b>		<b>8,526,582.84</b>	<b>12,684,050.79</b>	<b>4,502,505.45</b>	<b>3,566,451.59</b>	<b>-</b>	<b>4,615,093.75</b>
Construction in Progress - Buildings and Other Structures		8,526,582.84	12,684,050.79	4,502,505.45	3,566,451.59		4,615,093.75
<b>Other Property, Plant and Equipment</b>		<b>2,677,005.30</b>	<b>4,198,246.18</b>	<b>2,133,412.68</b>	<b>376,521.85</b>	<b>484,086.52</b>	<b>1,204,225.13</b>
Other Property, Plant and Equipment		3,867,804.94	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		(1,190,799.64)	(1,949,711.60)	(501,173.72)	(280,953.15)	(374,766.48)	(792,818.25)
Net Value		<u>2,677,005.30</u>	<u>4,198,246.18</u>	<u>2,133,412.68</u>	<u>376,521.85</u>	<u>484,086.52</u>	<u>1,204,225.13</u>
<b>Other Non-Current Assets</b>	<b>12</b>	<b>12,226,518.91</b>	<b>13,407,710.40</b>	<b>5,043,486.05</b>	<b>4,301,929.20</b>	<b>115,735.49</b>	<b>3,946,559.66</b>
<b>Other Non-Current Assets</b>							
<b>Other Assets</b>		<b>8,166,882.55</b>	<b>8,392,882.55</b>	<b>3,396,373.13</b>	<b>934,214.27</b>	<b>115,735.49</b>	<b>3,946,559.66</b>
Other Assets		8,166,882.55	8,392,882.55	3,396,373.13	934,214.27	115,735.49	3,946,559.66
Net Value		<u>8,166,882.55</u>	<u>8,392,882.55</u>	<u>3,396,373.13</u>	<u>934,214.27</u>	<u>115,735.49</u>	<u>3,946,559.66</u>
<b>Prepayments</b>		<b>4,059,636.36</b>	<b>5,014,827.85</b>	<b>1,647,112.92</b>	<b>3,367,714.93</b>	<b>-</b>	<b>-</b>
Advances to Contractors		4,059,636.36	4,940,297.23	1,572,582.30	3,367,714.93		
Other Prepayments			74,530.62	74,530.62			
<b>Total Non-Current Assets</b>		<b>211,142,296.06</b>	<b>262,528,102.33</b>	<b>121,481,581.76</b>	<b>105,910,017.04</b>	<b>9,726,917.84</b>	<b>25,409,585.69</b>

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				
<b>TOTAL ASSETS</b>		<b><u>579,007,674.83</u></b>	<b><u>633,603,672.84</u></b>	<b><u>129,724,991.72</u></b>	<b><u>366,961,129.08</u></b>	<b><u>38,520,102.25</u></b>	<b><u>98,397,449.79</u></b>
<b>LIABILITIES AND NET ASSETS/EQUITY</b>							
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
<b>Financial Liabilities</b>	<b>13</b>	<b><u>34,787,787.72</u></b>	<b><u>25,027,045.57</u></b>	<b><u>14,859,441.50</u></b>	<b><u>1,119,661.16</u></b>	<b><u>8,011,079.22</u></b>	<b><u>1,036,863.69</u></b>
<b>Payables</b>	<b>13.1</b>	<b><u>34,787,787.72</u></b>	<b><u>25,027,045.57</u></b>	<b><u>14,859,441.50</u></b>	<b><u>1,119,661.16</u></b>	<b><u>8,011,079.22</u></b>	<b><u>1,036,863.69</u></b>
Accounts Payable		<b><u>34,657,033.45</u></b>	<b><u>24,896,291.30</u></b>	14,857,309.97	1,094,835.50	7,907,282.14	1,036,863.69
Due to Officers and Employees		<b><u>130,754.27</u></b>	<b><u>130,754.27</u></b>	2,131.53	24,825.66	103,797.08	
<b>Inter-Agency Payables</b>		<b><u>21,340,172.09</u></b>	<b><u>7,852,820.31</u></b>	<b><u>3,951,507.79</u></b>	<b><u>1,502,999.02</u></b>	<b><u>60,703.46</u></b>	<b><u>2,337,610.04</u></b>
<b>Inter-Agency Payables</b>	<b>13.2</b>	<b><u>21,340,172.09</u></b>	<b><u>7,852,820.31</u></b>	<b><u>3,951,507.79</u></b>	<b><u>1,502,999.02</u></b>	<b><u>60,703.46</u></b>	<b><u>2,337,610.04</u></b>
Due to BIR		<b><u>4,479,823.98</u></b>	<b><u>4,866,703.87</u></b>	3,113,085.96	1,538,266.92	60,703.46	154,647.53
Due to GSIS		<b><u>(78,658.07)</u></b>	<b><u>85,144.52</u></b>	127,121.93	(41,977.41)		
Due to Pag-IBIG		<b><u>476,242.26</u></b>	<b><u>477,340.80</u></b>	475,518.79	1,822.01		
Due to PhilHealth		<b><u>158,976.43</u></b>	<b><u>162,500.09</u></b>	157,612.59	4,887.50		
Due to NGAs		<b><u>16,221,382.74</u></b>	<b><u>2,182,962.51</u></b>				2,182,962.51
Due to GOCCs		<b><u>82,404.75</u></b>	<b><u>78,168.52</u></b>	78,168.52			
<b>Trust Liabilities</b>	<b>13.3</b>	<b><u>2,933,719.19</u></b>	<b><u>3,228,701.83</u></b>	<b><u>416,742.73</u></b>	<b><u>1,977,133.81</u></b>	<b><u>34,437.92</u></b>	<b><u>800,387.37</u></b>
<b>Trust Liabilities</b>		<b><u>2,933,719.19</u></b>	<b><u>3,228,701.83</u></b>	<b><u>416,742.73</u></b>	<b><u>1,977,133.81</u></b>	<b><u>34,437.92</u></b>	<b><u>800,387.37</u></b>
Guaranty/Security Deposits Payable		<b><u>2,933,719.19</u></b>	<b><u>3,228,701.83</u></b>	416,742.73	1,977,133.81	34,437.92	800,387.37
<b>Other Payables</b>	<b>13.4</b>	<b><u>38,624,724.68</u></b>	<b><u>49,068,506.88</u></b>	<b><u>5,514,802.72</u></b>	<b><u>253,140.30</u></b>	<b><u>4,116,125.25</u></b>	<b><u>39,184,438.61</u></b>

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				
Other Payables							
Other Payables		38,624,724.68	49,068,506.88	5,514,802.72	253,140.30	4,116,125.25	39,184,438.61
<b>Total Current Liabilities</b>		<u>97,686,403.68</u>	<u>85,177,074.59</u>	<u>24,742,494.74</u>	<u>4,852,934.29</u>	<u>12,222,345.85</u>	<u>43,359,299.71</u>
<b>TOTAL LIABILITIES</b>		<u>97,686,403.68</u>	<u>85,177,074.59</u>	<u>24,742,494.74</u>	<u>4,852,934.29</u>	<u>12,222,345.85</u>	<u>43,359,299.71</u>
<b>NET ASSETS/EQUITY</b>							
<b>Net Asset/Equity</b>		<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>
<b>Net Asset/Equity</b>							
Accumulated Surplus/(Deficit)		481,321,271.15	548,426,598.25	104,982,496.98	362,108,194.79	26,297,756.40	55,038,150.08
<b>TOTAL NET ASSETS/EQUITY</b>		<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>
<b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b>		<u>579,007,674.83</u>	<u>633,603,672.84</u>	<u>129,724,991.72</u>	<u>366,961,129.08</u>	<u>38,520,102.25</u>	<u>98,397,449.79</u>

Certified Correct:

  
**LEO A. OMAMALIN**  
 Acting Accountant