



Republic of the Philippines
 TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 Region 02
 ISABELA SCHOOL OF ARTS AND TRADES
 City of Ilagan, Isabela



STATEMENT OF CHANGES IN NET ASSETS/EQUITY
 SSP
 FOR THE MONTH ENDED March 20, 2017

	Accumulated Surplus/ (Deficit) 2017
Balance at January 1	11,692,215.54
Add/(Deduct):	
Changes in accounting policy	-
Prior period errors	7,083,457.98
Other adjustments	-
Restated balance	18,775,673.52
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus/(Deficit) for the period	2,454,940.37
Adjustment of net revenue recognized directly in net assets/equity ¹	-
Others ²	-
Balance at March 20	21,230,613.89

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Approved by:

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