



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  
 FUND 101  
 FOR THE MONTH ENDED March 24, 2017

	<b>Accumulated Surplus/ (Deficit) 2017</b>
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<b>Balance at January 1</b>	<b>19,448,182.77</b>
<b>Add/(Deduct):</b>	
Changes in accounting policy	-
Prior period errors	3,430.00
Other adjustments	
<b>Restated balance</b>	<hr/> <b>19,451,612.77</b> <hr/>
<b>Add/(Deduct):</b>	
<b>Changes in Net Assets/Equity for the Calendar Year</b>	
Surplus/(Deficit) for the period	(435,887.54)
Adjustment of net revenue recognized directly in net assets/equity <sup>1</sup>	-
Others <sup>2</sup>	-
<b>Balance at March 24</b>	<hr/> <b>19,015,725.23</b> <hr/>

Certified Correct:

  
**Jhon Kevin S. Bruno**  
 Accountant I

Approved by:

  
**IGMEDIO S. CASTICON**  
 Vocational School Superintendent