




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



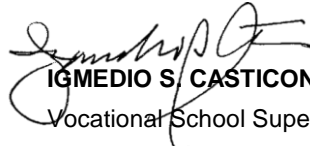
STATEMENT OF CHANGES IN NET ASSETS/EQUITY  
 SSP  
 For the Quarter Ended September 30, 2018

	<b>Accumulated Surplus/ (Deficit) 2018</b>
	2018
<b>Balance at January 1</b>	19,111,031.75
<b>Add/(Deduct):</b>	
Changes in accounting policy	-
Prior period errors	(7,488.58)
Other adjustments	121,130.00
<b>Restated balance</b>	<b>19,224,673.17</b>
<b>Add/(Deduct):</b>	
<b>Changes in Net Assets/Equity for the Calendar Year</b>	
Surplus/(Deficit) for the period	1,442,984.01
Adjustment of net revenue recognized directly in net assets/equity <sup>1</sup>	-
Others <sup>2</sup>	-
<b>Balance at September 30</b>	<b>20,667,657.18</b>

Certified Correct:

  
**JHON KEVIN S. BRUNO**  
 Accountant I

Approved by:

  
**IGMEDIO S. CASTICON**  
 Vocational School Superintendent