



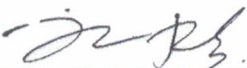
Republic of the Philippines
 TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 Region 02
 ISABELA SCHOOL OF ARTS AND TRADES
 City of Ilagan, Isabela



STATEMENT OF CHANGES IN NET ASSETS/EQUITY
 FUND 101
 FOR THE QUARTER ENDED December 31, 2022

	Accumulated Surplus/ (Deficit) 2022
Balance at January 1	10,125,259.80
Add/(Deduct):	
Changes in accounting policy	-
Prior period errors	
Other adjustments	(245,672.35)
Restated balance	9,879,587.45
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus/(Deficit) for the period	(605,145.49)
Adjustment of net revenue recognized directly in net assets/equity ¹	-
Others ²	
Balance at December 31	9,274,441.96

Certified Correct:


JOHN EDWARD B. BERNARDEZ
 Accountant I

Approved by:


EDWINA P. MADARANG
 Vocational School Superintendent