



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, 2023

	Accumulated Surplus/ (Deficit) 2023
Balance at January 1	9,274,441.96
Add/(Deduct):	
Changes in accounting policy	-
Prior period errors	
Other adjustments	0.17
Restated balance	9,274,442.13
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus/(Deficit) for the period	(1,083,877.15)
Adjustment of net revenue recognized directly in net assets/equity ¹	-
Others ²	
Balance at December 31	8,190,564.98

Certified Correct:


JEANA CRYZELA T. AQUINO
 Acting Accountant

Approved by:


EDWIN P. MADARANG
 Vocational School Superintendent