

**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY R02  
STATEMENT OF CHANGES IN NET ASSETS/EQUITY**

**Aparri Polytechnic Institute**

**FUND 101**

AS OF THE QUARTER ENDING June 30, 2019

	<b>Accumulated Surplus/(Deficit)</b>
<b>Balance at January 1, 2019</b>	P11,780,931.59
Changes in accounting policy	P0.00
Prior Period Adjustments/Unrecorded Income and Expenses	P0.00
Other Adjustments	P0.00
<b>Restated balance</b>	<u>P11,780,931.59</u>
 <b>Changes in Net Assets/Equity for the Calendar Year</b>	
Adjustment of net revenue recognized directly in net assets/equity	P0.00
Surplus for the period	P400,538.19
<b>Total Recognized revenue and expense for the period</b>	<u>P400,538.19</u>
 <b>Others</b>	 <u>P0.00</u>
 <b>Balance at 30 June 2019</b>	 <u><u>P12,181,469.78</u></u>

CERTIFIED CORRECT:



**ERICK Q. MALICAD**  
Accountant I