


TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
APARRI POLYTECHNIC INSTITUTE
Statement of Changes in Net Assets/Equity
Fund 101
For the quarter ending March 25,2017

	Accumulated Surplus/ (Deficit)
Balance at January 1	15,066,212.75
Add/(Deduct):	
Changes in accounting policy	
Prior period errors	
Other adjustments	
Restated balance	<u>15,066,212.75</u>
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus/(Deficit) for the period	20,000.00
Adjustment of net revenue recognized directly in net assets/equity ¹	
Others ²	
Balance at March 25	<u><u>15,086,212.75</u></u>


MELANIE M. MEMBROT
 Accountant I