


TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 APARRI POLYTECHNIC INSTITUTE
 Statement of Changes in Net Assets/Equity
 Fund 101
 For the quarter ending September 30,2017

	Accumulated Surplus/ (Deficit)
Balance at January 1	15,066,212.75
Add/(Deduct):	
Changes in accounting policy	
Prior period errors	
Other adjustments	
Restated balance	15,066,212.75
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus/(Deficit) for the period	1,388,600.31
Adjustment of net revenue recognized directly in net assets/equity ¹	
Others ²	
Balance at September 30	16,454,813.06


MELANIE M. MEMBROT
 Accountant I