


TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
APARRI POLYTECHNIC INSTITUTE
Statement of Changes in Net Assets/Equity
Fund 101
For the quarter ending December 31, 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	1,388,600.50
Adjustment of net revenue recognized directly in net assets/equity ¹	
Others ²	
Balance at September 30	<u><u>16,454,813.25</u></u>


MELANIE M. MEMBROT
Accountant I