

**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY**  
**APARRI POLYTECHNIC INSTITUTE**  
**Statement of In Changes Net Assets/Equity**  
*As of the quarter ended September 30, 2017*

**IGP**

	2017
Balance at Beginning	8,140,409.73
Add/(Deduct):	
Changes in accounting policy	-
Prior period errors	-
Other Adjustments	1,070.00
Restated balance	<b>8,141,479.73</b>
Add/(Deduct):	
Surplus/(Deficit) for the period	<b>696,318.13</b>
Adjustment of net revenue recognized directly in net assets/equity	
Others	
Accumulated Surplus/Deficit- September 30, 2017	<u><b>8,837,797.86</b></u>

CERTIFIED CORRECT:

  
**MELANIE M. MEMBROT**  
 Accountant I