

**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**SSP/IGP FUND**  
**APARRI POLYTECHNIC INSTITUTE**  
AS OF THE QUARTER ENDING MARCH 31, 2018

Balance at January 1, 2018

Changes in accounting policy  
Prior Period  
Adjustments/Unrecorded Income  
and Expenses  
Other Adjustments  
Restated balance


Changes in Net Assets/Equity for the Calendar Year

Adjustment of net revenue  
recognized directly in net  
assets/equity  
Surplus for the period  
**Total Recognized  
revenue and expense for  
the period**

Others

Balance at 31 March 2018

Certified Correct By:



**SHERLY B. NEPOMUCENO, LPT**  
Acting Accountant

**Annex D**

**IRITY R02**

Accumulated  
Surplus/(Deficit)

P8,085,881.56

P0.00

(P39,222.48)

P0.00

**P8,046,659.08**

P0.00

P1,830,220.40

**P1,830,220.40**

P0.00

**P9,876,879.48**

**P0.00**