

**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY R02  
STATEMENT OF CHANGES IN NET ASSETS/EQUITY  
FUND 101**

**(Regional Office)**

AS OF THE QUARTER ENDING September 30, 2019

	<b>Accumulated Surplus/(Deficit)</b>
<b>Balance at January 1, 2019</b>	P3,694,002.05
Changes in accounting policy	
Prior Period Adjustments/Unrecorded Income and Expenses	P96,500.21
Other Adjustments	(P48,688.89)
<b>Restated balance</b>	<u><b>P3,741,813.37</b></u>
 <b>Changes in Net Assets/Equity for the Calendar Year</b>	
Adjustment of net revenue recognized directly in net assets/equity	P0.00
Surplus for the period	P1,073,770.53
<b>Total Recognized revenue and expense for the period</b>	<u><b>P1,073,770.53</b></u>
 <b>Others</b>	<u>P0.00</u>
 <b>Balance at 30 September 2019</b>	<u><u><b>P4,815,583.90</b></u></u> <b>P0.00</b>

Prepared by:

  
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Certified Correct By:

  
**JOHN EIVOR G. ORRO**  
Accountant IV