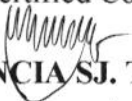


SPECIAL EDUCATION FUND
CITY OF NAGA
SPECIAL EDUCATION FUND - 200
Statement of Changes in Net Assets/ Equity
For the Quarter Ended September 2020

Particulars	SEF
	2020
Balance as of January 1, 2020	₱ 327,510,299.74
Add/(Deduct)	
Change in Accounting Policy	
Prior Period Errors	(1,941,235.54)
Restated Balance	₱ 325,569,064.20
Add (Deduct) Changes in net assets/equity during the year	
Adjustment of net revenue recognized directly in net assets/equity	
Add: Transfer from Trust Fund	
Surplus (Deficit) for the period	₱ 63,563,491.72
Total recognized revenue and expenses for the period	₱ 63,563,491.72
Balance at September 30, 2020	₱ 389,132,555.92

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant 20/10/20