


**SPECIAL EDUCATION FUND**  
**CITY OF NAGA**  
**SPECIAL EDUCATION FUND - 200**  
**Statement of Changes in Net Assets/Equity**  
**As of September 30,2021**

Particulars	SEF
	<b>2021</b>
<b>Balance as of January 1, 2021</b>	P 365,475,490.53
Add/(Deduct)	
Change in Accounting Policy	
Prior Period Errors	(619,300.83)
<b>Restated Balance</b>	<b>P 364,856,189.70</b>
<b>Add (Deduct) Changes in net assets/equity during the year</b>	
Adjustment of net revenue recognized directly in net assets/equity	
Add: Transfer from Trust Fund	
Surplus (Deficit) for the period	P 63,133,234.68
<b>Total recognized revenue and expenses for the period</b>	<b>P 63,133,234.68</b>
<b>Balance at September 30,2021</b>	<b>P 427,989,424.38</b>

Certified Correct:

  
**RUBY R. SINGSON**  
**Acting - City Accountant**