


SPECIAL EDUCATION FUND
CITY OF NAGA
SPECIAL EDUCATION FUND - 200
Statement of Changes in Net Assets/Equity
For the 2nd Quarter of 2022

Particulars	SEF
	2022
Balance as of January 1, 2021	₱ 407,479,986.01
Add/(Deduct)	
Change in Accounting Policy	
Prior Period Errors	
Restated Balance	₱ 407,479,986.01
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	₱ 70,421,298.45
Total recognized revenue and expenses for the period	₱ 70,421,298.45
Balance at December 31, 2019	₱ 477,901,284.46

Certified Correct:


RUBY R. SINGSON
Acting - City Accountant