


SPECIAL EDUCATION FUND
CITY OF NAGA
SPECIAL EDUCATION FUND - 200
Statement of Changes in Net Assets/Equity
For the 4TH Quarter of 2022

Particulars	SEF
	2022
Balance as of December 31, 2021	₱ 407,479,986.01
Add/(Deduct)	
Change in Accounting Policy	₱ (6,480,368.90)
Prior Period Adjustments	(1,798,266.01)
Restated Balance	₱ 399,201,351.10
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	₱ 28,894,271.08
Total recognized revenue and expenses for the period	₱ 28,894,271.08
Balance at DECEMBER 31,2022	₱ 428,095,622.18

Certified Correct:

RUBY R. SINGSON
Acting - City Accountant