

**DILG REGION XIII (CARAGA)**  
**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY**  
**Fund 101**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	AMOUNT	
	<u>CY 2017</u>	<u>CY 2016</u>
<b>Balance at January 1, 2017</b>	902,151,239.84	1,411,501,732.48
Changes in Accounting Policy		
Prior Period Adjustments/ Unrecorded Income and Expense	(519,662,685.38)	(1,135,772,151.39)
Other Adjustments		
<b>Restated Balance</b>	<u>382,488,554.46</u>	<u>275,729,581.09</u>
<b>Change in Net Assets/ Equity for the Calendar Year</b>		
Adjustment of net revenue recognized directly in net asset		
Surplus for the period	<u>260,895,692.65</u>	<u>626,421,658.75</u>
<b>Total recognized revenue and expenses for the period</b>	<u>260,895,692.65</u>	<u>626,421,658.75</u>
<b>Others</b>	<u>-</u>	<u>-</u>
<b>Balance as of December 31, 2017</b>	<u>643,384,247.11</u>	<u>902,151,239.84</u>

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