

**AGRICULTURAL TRAINING INSTITUTE**  
**REGIONAL TRAINING CENTER MIMAROPA**  
 Barcenaga, Naujan, Oriental Mindoro

**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY**  
**ALL FUNDS**  
**For the Year Ended December 31, 2019**  
 (with Comparative Figures for CY 2018)

	<u>Note</u>	<u>2019</u>	<u>2018</u>
<b>Beginning Balance</b>	<b>₱</b>	<b>52,146,126.70</b>	<b>₱ 43,939,071.18</b>
Prior Period Adjustments/Unrecorded Income and Expenses	<b>15</b>	<u>(12,180,556.26)</u>	<u>(5,398,331.03)</u>
<b>Restated balance</b>		<b>39,965,570.44</b>	<b>38,540,740.15</b>
<b>Changes in net assets/equity for the year</b>			
Surplus/(Deficit) for the Period		<u>15,206,323.49</u>	<u>13,605,386.55</u>
<b>Total recognized revenue and expense for the period</b>		<b>55,171,893.93</b>	<b>52,146,126.70</b>
<b>Ending Balance carried forward</b>		<b>₱ 55,171,893.93</b>	<b>₱ 52,146,126.70</b>

*See accompanying Notes to Financial Statements*