

Annex D

(City, Municipality, Province)
Statement of Changes in Net Assets/Equity
For the Year Ended December 31, 2015
(In thousands of Pesos)

	Accumulated Surplus/ (Deficits)
Balance at January 1, 2015	2015 xxx
Add (Deduct)	
Change in Accounting Policy	xxx
Prior Period Errors	<u>xxx</u>
Restated Balance	xxx
Add (Deduct) Changes in net assets/equity during the year	
Adjustment of net revenue recognized directly in net assets/equity	xxx
Surplus (Deficit) for the period	xxx
Total changes during the year	<u>xxx</u>
Balance at December 31, 2015	<u>xxx</u>

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