

**CITY OF SAN FERNANDO, PAMPANGA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE 3rd Qtr. Ended September 30, 2016
GENERAL FUND / SPECIAL ACCOUNT**

	ACCUMULATED Surpluses /(Deficits)
BALANCE at January 1, 2016	P 1,177,895,951.48
Add (Deduct)	
Change in Accounting Policy	
Prior Period Errors	7,050,631.76
RESTATED BALANCE	P1,184,946,583.24
Add(Deduct) Changes in net assets/equity during the year	
Adjustment of net revenue recognized directly in net assets/equity	
Surplus(Deficit) for the period	458,647,952.38
Public Infrastructures transferred to Registry	
TOTAL RECOGNIZED REVENUE AND EXP FOR THE PERIOD	458,647,952.38
BALANCE as of September 30, 2016	P 1,643,594,535.62

CERTIFIED CORRECT:

**MA. CRISTINA T. MIRANDA
OIC - CITY ACCOUNTANT**