



**Republic of the Philippines**  
**METROPOLITAN NAGA WATER DISTRICT**  
 40 J. Miranda Avenue, Naga City

**STATEMENT OF CHANGES IN EQUITY**  
 For the month of \_\_\_\_\_

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
Government Equity, Beginning	_____	_____
Unappropriated Retained Earnings, Beginning		
Add(Deduct) Adjustments:		
Billing		
Prior Year Expenses		
Depreciation		
Write Off Assets		
Allowance for Doubtful Accounts		
Accrued COLA		
Interest Repricing of LA -4-1616		
Net Income for the period		
Unappropriated Retained Earnings, End	_____	_____
Capital/ Equity Reserve, Beginning	_____	_____
Add(Deduct) Adjustments:		
Accrued Leave Credits Earned		
Monetization of Accrued Leave Credits		
Capital/ Equity Reserve, End	_____	_____
<b>Total Equity</b>	<b>=====</b>	<b>=====</b>

Prepared by:

Certified Correct:

\_\_\_\_\_  
SCBA

\_\_\_\_\_  
DMC, FD

Noted by:

\_\_\_\_\_  
General Manager A