

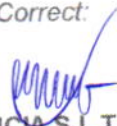
CITY OF NAGA

Statement of Financial Position

As at September 30, 2016

	Note	GENERAL FUND	
		2015	2016
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents		681,553,124.72	761,913,250.60
Investments		909,407.95	909,407.95
Receivables		150,390,323.14	190,669,450.28
Inventories		61,895,250.90	83,383,960.30
Prepayments and Deferred Charges		7,346,516.41	6,449,718.48
<b>Total Current Assets</b>		<b>902,094,623.12</b>	<b>1,043,325,787.61</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment		1,370,496,488.20	1,464,595,081.86
Biological Assets		14,000.00	14,000.00
<b>Total Non-Current Assets</b>		<b>1,370,510,488.20</b>	<b>1,464,609,081.86</b>
<b>TOTAL ASSETS</b>		<b>2,272,605,111.32</b>	<b>2,507,934,869.47</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Financial Liabilities		80,788,281.75	18,054,050.31
Retirement Gratuity Payable			
Inter-Agency Payables		20,832,671.25	23,772,037.01
Intra-Agency Payables		78,637,012.78	38,754,832.06
Trust Liabilities		18,154,489.83	18,486,263.25
Deferred Credits/Unearned Income		135,755,976.62	131,583,081.37
<b>Total Current Liabilities</b>		<b>334,168,432.23</b>	<b>230,650,264.00</b>
<b>NON-CURRENT LIABILITIES</b>			
Financial Liabilities		102,597,658.30	102,597,658.30
Other Payables		24,585,267.74	22,091,389.05
<b>Total Non-Current Liabilities</b>		<b>127,182,926.04</b>	<b>124,689,047.35</b>
<b>TOTAL LIABILITIES</b>		<b>461,351,358.27</b>	<b>355,339,311.35</b>
<b>NET ASSETS/EQUITY</b>			
Government Equity		1,811,253,753.05	2,152,595,558.12
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>2,272,605,111.32</b>	<b>2,507,934,869.47</b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
 City Accountant *09/30/16*