

CITY OF NAGA
GENERAL FUND
Statement of Financial Position
As at June 30, 2019
(With Comparative Figures for CY 2018)

	GENERAL FUND	
	2019	2018
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	P 962,129,245.97	P 924,245,699.40
Receivables	141,736,404.89	115,683,260.66
Inventories	53,436,268.47	43,487,589.49
Prepayments and Deferred Charges	41,805,244.86	36,458,463.61
Total Current Assets	<u>P 1,199,107,164.19</u>	<u>P 1,119,875,013.16</u>
NON-CURRENT ASSETS		
Property, Plant and Equipment	P 3,446,575,072.19	P 3,386,494,600.43
Biological Assets	14,000.00	14,000.00
Total Non-Current Assets	<u>P 3,446,589,072.19</u>	<u>P 3,386,508,600.43</u>
TOTAL ASSETS	<u>P 4,645,696,236.38</u>	<u>P 4,506,383,613.59</u>
LIABILITIES		
CURRENT LIABILITIES		
Financial Liabilities	P 35,649,522.95	P 107,185,028.29
Inter-Agency Payables	32,779,754.87	32,091,293.07
Intra-Agency Payables	5,584,697.62	96,317,403.15
Trust Liabilities	24,730,877.76	24,181,993.11
Deferred Credits/Unearned Income	50,884,161.24	115,709,801.64
Total Current Liabilities	<u>P 149,629,014.44</u>	<u>P 375,485,519.26</u>
NON-CURRENT LIABILITIES		
Financial Liabilities	P 56,340,089.02	P 56,340,089.02
Other Payables	30,960,164.47	20,698,523.62
Total Non-Current Liabilities	<u>P 87,300,253.49</u>	<u>P 77,038,612.64</u>
TOTAL LIABILITIES	<u>P 236,929,267.93</u>	<u>P 452,524,131.90</u>
NET ASSETS/EQUITY		
Government Equity	4,408,766,968.45	4,053,859,481.69
TOTAL LIABILITIES AND EQUITY	<u>4,645,696,236.38</u>	<u>4,506,383,613.59</u>

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant 22/6/19