

**CITY OF NAGA**  
**GENERAL FUND**  
Statement of Financial Position  
As at June 30, 2021

	<b>GENERAL FUND</b>
	<b>2021</b>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash and Cash Equivalents	P 908,399,393.76
Investments	115,653.11
Receivables	158,124,230.16
Inventories	88,197,913.07
Prepayments and Deferred Charges	9,019,895.00
<b>Total Current Assets</b>	<b><u>P 1,163,857,085.10</u></b>
<b>NON-CURRENT ASSETS</b>	
Property, Plant and Equipment	P 3,872,773,840.11
Biological Assets	14,000.00
Intangible Assets	12,953,277.35
<b>Total Non-Current Assets</b>	<b><u>P 3,885,741,117.46</u></b>
<b>TOTAL ASSETS</b>	<b><u>P 5,049,598,202.56</u></b>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Financial Liabilities	P 53,596,823.63
Inter-Agency Payables	55,213,004.91
Intra-Agency Payables	8,722,105.05
Trust Liabilities	25,184,372.28
Deferred Credits/Unearned Income	56,813,825.90
<b>Total Current Liabilities</b>	<b><u>P 199,530,131.77</u></b>
<b>NON-CURRENT LIABILITIES</b>	
Financial Liabilities	P 37,819,151.58
Other Payables	30,161,440.42
<b>Total Non-Current Liabilities</b>	<b><u>P 67,980,592.00</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>P 267,510,723.77</u></b>
<b>NET ASSETS/EQUITY</b>	
Government Equity	4,782,087,478.79
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>5,049,598,202.56</u></b>

Certified Correct:

  
**RUBY R. SINGSON**  
Acting City Accountant