

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

	<b>GENERAL FUND</b>	
	<b>2019</b>	<b>2018</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	P 898,832,526.42	P 924,245,699.40
Investments	40,200.00	-
Receivables	128,896,537.13	115,683,260.66
Inventories	57,221,165.36	43,487,589.49
Prepayments and Deferred Charges	25,606,039.54	36,458,463.61
<b>Total Current Assets</b>	<b><u>P 1,110,596,468.45</u></b>	<b><u>P 1,119,875,013.16</u></b>
<b>NON-CURRENT ASSETS</b>		
Property, Plant and Equipment	P 3,613,956,459.51	P 3,386,494,600.43
Biological Assets	14,000.00	14,000.00
<b>Total Non-Current Assets</b>	<b><u>P 3,613,970,459.51</u></b>	<b><u>P 3,386,508,600.43</u></b>
<b>TOTAL ASSETS</b>	<b><u>P 4,724,566,927.96</u></b>	<b><u>P 4,506,383,613.59</u></b>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Financial Liabilities	P 27,036,807.11	P 107,185,028.29
Inter-Agency Payables	33,708,904.56	32,091,293.07
Intra-Agency Payables	13,489,775.64	96,317,403.15
Trust Liabilities	29,564,897.92	24,181,993.11
Deferred Credits/Unearned Income	39,711,625.37	115,709,801.64
<b>Total Current Liabilities</b>	<b><u>P 143,512,010.60</u></b>	<b><u>P 375,485,519.26</u></b>
<b>NON-CURRENT LIABILITIES</b>		
Financial Liabilities	P 56,340,089.02	P 56,340,089.02
Other Payables	26,044,046.91	20,698,523.62
<b>Total Non-Current Liabilities</b>	<b><u>P 82,384,135.93</u></b>	<b><u>P 77,038,612.64</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>P 225,896,146.53</u></b>	<b><u>P 452,524,131.90</u></b>
<b>NET ASSETS/EQUITY</b>		
Government Equity	4,498,670,781.43	4,053,859,481.69
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>4,724,566,927.96</u></b>	<b><u>4,506,383,613.59</u></b>

Certified Correct:

  
**P. P. TABINAS**  
City Accountant 10/15/19