


**CITY OF NAGA**  
**SPECIAL EDUCATION FUND - 200**  
**STATEMENT OF FINANCIAL POSITION**  
For the 2nd Quarter of 2021

Particulars	SEF
	<b>2021</b>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash and Cash Equivalents	P 173,073,443.64 ✓
Receivables	44,548,630.60
Inventories	5,460,843.40
Prepayments and Deferred Charges	2,751,212.82
<b>Total Current Assets</b>	<b><u>P 225,834,130.46</u></b>
<b>NON-CURRENT ASSETS</b>	
Property, Plant and Equipment	P 255,432,566.26
<b>Total Non-Current Assets</b>	<b><u>P 255,432,566.26</u></b>
<b>TOTAL ASSETS</b>	<b><u><u>P 481,266,696.72</u></u></b>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Financial Liabilities	P 10,861,990.24
Inter-Agency Payables	3,021,850.01
Intra-Agency Payables	3,918,222.96
Trust Liabilities	1,562,207.72
Deferred Credits/Unearned Income	29,823,251.57
<b>Total Current Liabilities</b>	<b><u>P 49,187,522.50</u></b>
<b>Non-Current Liabilities</b>	
Other Payables	P 452,354.06
<b>Total Non-Current Liabilities</b>	<b><u>P 452,354.06</u></b>
<b>TOTAL LIABILITIES</b>	<b><u><u>P 49,639,876.56</u></u></b>
<b>NET ASSETS/EQUITY</b>	
Government Equity	<b><u>P 431,626,820.16</u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u><u>P 481,266,696.72</u></u></b>

Certified Correct:

  
**RUBY R. SINGSON**  
Acting - City Accountant