

**CITY OF NAGA**  
**STATEMENT OF FINANCIAL POSITION**  
**TRUST FUND - 300**  
**As of March 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
<i>Current Assets</i>		
Cash and Cash Equivalents	P 176,026,796.84	P 144,555,863.11
Receivables	2,717,256.30	35,834,005.46
Inventories	124,252.20	88,252.20
Prepayments and Deferred Charges	1,387,722.20	1,387,722.20
<b>Total Current Assets</b>	<b><u>P 180,256,027.54</u></b>	<b><u>P 181,865,842.97</u></b>
<i>Non-Current Assets</i>		
Property, Plant and Equipment	P 30,466,441.30	P 28,648,233.32
<b>Total Non-Current Assets</b>	<b><u>P 30,466,441.30</u></b>	<b><u>P 28,648,233.32</u></b>
<b>TOTAL ASSETS</b>	<b><u>P 210,722,468.84</u></b>	<b><u>P 210,514,076.29</u></b>
<b>LIABILITIES</b>		
<i>Current Liabilities</i>		
Financial Liabilities	P 462,299.84	P 455,206.36
Inter-Agency Payables	64,873,815.97	65,299,492.55
Intra-Agency Payables	5,387,148.00	4,652,664.72
Trust Liabilities	76,179,932.19	76,545,067.56
Other Payables	-	-
<b>Total Current Liabilities</b>	<b><u>P 146,903,196.00</u></b>	<b><u>P 146,952,431.19</u></b>
<i>Non-Current Liabilities</i>		
Other Payables	P 63,819,272.84	P 63,561,645.10
<b>Total Non-Current Liabilities</b>	<b><u>P 63,819,272.84</u></b>	<b><u>P 63,561,645.10</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>P 210,722,468.84</u></b>	<b><u>P 210,514,076.29</u></b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
 City Accountant