

CITY OF NAGA  
Statement of Financial Position  
As at September 30, 2018

	SEF 2018
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash and Cash Equivalents	126,391,636.80
Receivables	170,704,941.68
Inventories	4,347,847.00
Prepayments and Deferred Charges	2,782,130.80
<b>Total Current Assets</b>	<u><b>304,226,556.28</b></u>
<b>NON-CURRENT ASSETS</b>	
Property, Plant and Equipment	130,246,078.46
<b>Total Non-Current Assets</b>	<u><b>130,246,078.46</b></u>
<b>TOTAL ASSETS</b>	<u><b>434,472,634.74</b></u>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Financial Liabilities	5,726,510.37
Retirement Gratuity Payable	
Inter-Agency Payables	610,994.24
Intra-Agency Payables	6,363,048.00
Trust Liabilities	448,261.74
Deferred Credits/Unearned Income	157,338,019.30
<b>Total Current Liabilities</b>	<u><b>170,486,833.65</b></u>
Other Payables	524,503.06
<b>Total Non-Current Liabilities</b>	<u><b>524,503.06</b></u>
<b>TOTAL LIABILITIES</b>	<u><b>171,011,336.71</b></u>
<b>NET ASSETS/EQUITY</b>	
Government Equity	263,461,298.03
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><b>434,472,634.74</b></u>

Certified Correct:

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