


CITY OF NAGA
SPECIAL EDUCATION FUND - 200
STATEMENT OF FINANCIAL POSITION
As of September 30,2021

Particulars	SEF
	2021
ASSETS	
CURRENT ASSETS	
Cash and Cash Equivalents	P 149,579,092.35
Receivables	38,337,111.28
Inventories	6,037,843.40
Prepayments and Deferred Charges	1,039,794.02
Total Current Assets	<u>P 194,993,841.05</u>
NON-CURRENT ASSETS	
Property, Plant and Equipment	P 279,783,611.50
Total Non-Current Assets	<u>P 279,783,611.50</u>
TOTAL ASSETS	<u><u>P 474,777,452.55</u></u>
LIABILITIES	
CURRENT LIABILITIES	
Financial Liabilities	P 10,682,762.64
Inter-Agency Payables	2,991,639.89
Intra-Agency Payables	3,577,763.72
Trust Liabilities	3,300,069.77
Deferred Credits/Unearned Income	25,783,438.09
Total Current Liabilities	<u>P 46,335,674.11</u>
Non-Current Liabilities	
Other Payables	P 452,354.06
Total Non-Current Liabilities	<u>P 452,354.06</u>
TOTAL LIABILITIES	<u><u>P 46,788,028.17</u></u>
NET ASSETS/EQUITY	
Government Equity	<u>P 427,989,424.38</u>
TOTAL LIABILITIES AND EQUITY	<u><u>P 474,777,452.55</u></u>

Certified Correct:


RUBY R. SINGSON
 Acting - City Accountant