


**CITY OF NAGA**  
**STATEMENT OF FINANCIAL POSITION**  
**TRUST FUND - 300**  
**As of September 30, 2021**

	<u>2021</u>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and Cash Equivalents	P 122,677,985.45
Receivables	1,912,997.84
Inventories	3,771,637.20
Prepayments and Deferred Charges	3,113,184.44
<b>Total Current Assets</b>	<b><u>P 131,475,804.93</u></b>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	P 25,290,007.43
<b>Total Non-Current Assets</b>	<b><u>P 25,290,007.43</u></b>
<b>TOTAL ASSETS</b>	<b><u>P 156,765,812.36</u></b>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Financial Liabilities	P 555,484.04
Inter-Agency Payables	73,705,298.34
Intra-Agency Payables	17,580,048.43
Trust Liabilities	41,611,341.44
<b>Total Current Liabilities</b>	<b><u>P 133,452,172.25</u></b>
<i>Non-Current Liabilities</i>	
Other Payables	P 23,313,640.11
<b>Total Non-Current Liabilities</b>	<b><u>P 23,313,640.11</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>P 156,765,812.36</u></b>

Certified Correct:

  
**RUBY R. SINGSON**  
 Acting City Accountant