

**CITY OF NAGA**  
**SPECIAL EDUCATION FUND - 200**  
**STATEMENT OF FINANCIAL POSITION**  
For the 3RD Quarter of 2022

Particulars	SEF
	<b>2022</b>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash and Cash Equivalents	P 148,456,190.21
Receivables	48,296,298.80
Inventories	7,494,929.65
Prepayments and Deferred Charges	16,093,625.35
<b>Total Current Assets</b>	<b><u>P 220,341,044.01</u></b>
<b>NON-CURRENT ASSETS</b>	
Property, Plant and Equipment	P 310,156,465.88
<b>Total Non-Current Assets</b>	<b><u>P 310,156,465.88</u></b>
<b>TOTAL ASSETS</b>	<b><u><u>P 530,497,509.89</u></u></b>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Financial Liabilities	P 8,804,233.47
Inter-Agency Payables	1,236,710.92
Intra-Agency Payables	6,362,179.48
Trust Liabilities	1,117,878.83
Deferred Credits/Unearned Income	42,834,780.68
<b>Total Current Liabilities</b>	<b><u>P 60,355,783.38</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 60,808,137.44</u></u></b>
<b>NET ASSETS/EQUITY</b>	
Government Equity	<b><u>P 469,689,372.45</u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u><u>P 530,497,509.89</u></u></b>

Certified Correct:

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