


CITY OF NAGA
SPECIAL EDUCATION FUND - 200
STATEMENT OF FINANCIAL POSITION
For the 4TH Quarter of 2022

Particulars	SEF
	2022
ASSETS	
CURRENT ASSETS	
Cash and Cash Equivalents	₱ 112,942,697.29
Receivables	109,634,540.94
Inventories	9,204,746.65
Prepayments and Deferred Charges	36,259,376.96
Total Current Assets	₱ 268,041,361.84
NON-CURRENT ASSETS	
Property, Plant and Equipment	₱ 298,676,648.12
Total Non-Current Assets	₱ 298,676,648.12
TOTAL ASSETS	₱ 566,718,009.96
LIABILITIES	
CURRENT LIABILITIES	
Financial Liabilities	₱ 16,031,757.41
Inter-Agency Payables	838,068.25
Intra-Agency Payables	7,125,550.19
Trust Liabilities	587,633.37
Deferred Credits/Unearned Income	113,587,024.50
Total Current Liabilities	₱ 138,170,033.72
Non-Current Liabilities	
Other Payables	₱ 452,354.06
Total Non-Current Liabilities	₱ 452,354.06
TOTAL LIABILITIES	₱ 138,622,387.78
NET ASSETS/EQUITY	
Government Equity	₱ 428,095,622.18
TOTAL LIABILITIES AND EQUITY	₱ 566,718,009.96

Certified Correct:


RUBY R. SINGSON
Acting - City Accountant