


**CITY OF NAGA**  
**Comparative Statement of Financial Position**  
**TRUST FUND - 300**  
**As of December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
<i>Current Assets</i>		
Cash and Cash Equivalents	P 103,712,814.15	P 89,549,339.87
Receivables	76,818,385.35	33,975,856.35
Inventories	5,764,334.98	3,035,317.20
Prepayments and Deferred Charges	9,733,381.78	779,639.57
<b>Total Current Assets</b>	<b><u>P 196,028,916.26</u></b>	<b><u>P 127,340,152.99</u></b>
<i>Non-Current Assets</i>		
Property, Plant and Equipment	P 83,514,579.15	P 36,563,880.34
<b>Total Non-Current Assets</b>	<b><u>P 83,514,579.15</u></b>	<b><u>P 36,563,880.34</u></b>
<b>TOTAL ASSETS</b>	<b><u>P 279,543,495.41</u></b>	<b><u>P 163,904,033.33</u></b>
<b>LIABILITIES</b>		
<i>Current Liabilities</i>		
Financial Liabilities	P 1,456,888.96	P 1,259,164.04
Inter-Agency Payables	92,767,793.50	49,871,570.16
Intra-Agency Payables	27,212,707.02	22,488,337.82
Trust Liabilities	131,361,047.38	72,574,253.28
<b>Total Current Liabilities</b>	<b><u>P 252,798,436.86</u></b>	<b><u>P 146,193,325.30</u></b>
<i>Non-Current Liabilities</i>		
Other Payables	P 26,745,058.55	P 17,710,708.03
<b>Total Non-Current Liabilities</b>	<b><u>P 26,745,058.55</u></b>	<b><u>P 17,710,708.03</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>P 279,543,495.41</u></b>	<b><u>P 163,904,033.33</u></b>

Certified Correct:

  
**RUBY R. SINGSON**  
Acting City Accountant