

CITY GOVERNMENT OF NAGA
Special Education Fund
Statement of Financial Position
JUNE 30,2023

Current Assets

Cash

Cash in Bank - Local Currency 85,972,466.91

Receivables

Loans and Receivable Accounts	32,464,269.66	
Inter-Agency Receivables	2,842,333.20	
Intra-Agency Receivables	83,652,275.68	
Advances	2,604,194.42	
Other Receivables	1,750,997.64	123,314,070.60

Inventories

Inventory Held for Distribution	3,367,152.00	
Inventory Held for Consumption	5,115,770.40	8,482,922.40

Prepayments and Deferred Charges

Prepayments	2,358,363.10	
Deferred Charges	16,099,196.86	18,457,559.96

Total Current Assets

236,227,019.87

Non - Current Assets

Property, Plant and Equipment

Land	33,504,140.00	
Land Improvements	1,947,062.93	
Infrastructure Assets	29,110,490.35	
Buildings and Other Structures	234,658,891.44	
Machinery and Equipment	3,654,076.58	
Furniture, Fixtures and Books	2,066,862.59	
Construction in Progress	7,051,577.99	
Other Property, Plant and Equipment	3,625,863.72	315,618,965.60

Total Non - Current Assets

315,618,965.60

551,845,985.47

Current Liabilities

Financial Liabilities

Payables 9,545,365.20

Inter-Agency Payables

Inter-Agency Payables 2,157,650.29

Intra-Agency Payables

Intra-Agency Payables 6,911,398.03

Trust Liabilities

Trust Liabilities 1,364,746.58

Deferred Credits/Unearned Income

Deferred Credits 50,876,460.56

Other Payables

Other Payables	452,354.06	71,307,974.72
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Total Current Liabilities

71,307,974.72


TOTAL ASSETS LESS TOTAL LIABILITIES

480,538,010.75


Government Equity

Government Equity **480,538,010.75**

Prepared by:


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SEF- in charge

Certified Correct:


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