


**CITY OF NAGA
STATEMENT OF FINANCIAL POSITION
TRUST FUND - 300
A of March 31, 2023**

	<u>2023</u>
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	P 105,806,962.78
Receivables	70,106,146.63
Inventories	5,782,163.98
Prepayments and Deferred Charges	<u>6,458,095.29</u>
Total Current Assets	<u>P 188,153,368.68</u>
 <i>Non-Current Assets</i>	
Property, Plant and Equipment	<u>P 105,452,489.93</u>
Total Non-Current Assets	<u>P 105,452,489.93</u>
 TOTAL ASSETS	 <u><u>P 293,605,858.61</u></u>
 LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	P 2,421,573.27
Inter-Agency Payables	94,079,563.96
Intra-Agency Payables	30,775,283.58
Trust Liabilities	<u>129,773,404.36</u>
Total Current Liabilities	<u>P 257,049,825.17</u>
 <i>Non-Current Liabilities</i>	
Other Payables	<u>P 36,556,033.44</u>
Total Non-Current Liabilities	<u>P 36,556,033.44</u>
 TOTAL LIABILITIES	 <u><u>P 293,605,858.61</u></u>

Certified Correct:


RUBY R. SINGSON
 Acting City Accountant