

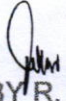
CITY OF NAGA
GENERAL FUND
Statement of Financial Position
As at September 30, 2023

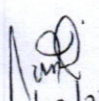
CITY OF NAGA RECEIVED
DATE: 10/30/2023
TIME: _____

GENERAL FUND

ASSETS	2023	2022
CURRENT ASSETS		
Cash and Cash Equivalents	P 871,471,949.46	P 907,303,344.10
Investments	119,153.11	119,153.11
Receivables	171,032,714.96	167,222,603.38
Inventories	171,998,101.11	119,645,290.30
Prepayments and Deferred Charges	19,582,945.53	34,463,160.86
Total Current Assets	<u>P 1,234,204,864.17</u>	<u>P 1,228,753,551.75</u>
NON-CURRENT ASSETS		
Property, Plant and Equipment	P 4,676,520,230.23	P 4,338,528,949.19
Biological Assets	14,000.00	14,000.00
Intangible Assets	16,003,089.30	12,716,993.35
Total Non-Current Assets	<u>P 4,692,537,319.53</u>	<u>P 4,351,259,942.54</u>
TOTAL ASSETS	<u>P 5,926,742,183.70</u>	<u>P 5,580,013,494.29</u>
LIABILITIES		
CURRENT LIABILITIES		
Financial Liabilities	P 39,389,816.19	P 177,316,180.16
Inter-Agency Payables	35,223,121.31	43,802,047.10
Intra-Agency Payables	95,117,505.95	167,383,081.43
Trust Liabilities	45,203,801.04	44,813,039.33
Deferred Credits/Unearned Income	52,535,478.56	139,815,057.26
Total Current Liabilities	<u>P 267,469,723.05</u>	<u>P 573,129,405.28</u>
NON-CURRENT LIABILITIES		
Financial Liabilities	P 594,448,394.32	P 435,892,383.82
Other Payables	65,504,525.58	30,370,561.14
Total Non-Current Liabilities	<u>P 659,952,919.90</u>	<u>P 466,262,944.96</u>
TOTAL LIABILITIES	<u>P 927,422,642.95</u>	<u>P 1,039,392,350.24</u>
NET ASSETS/EQUITY		
Government Equity	4,999,319,540.75	4,540,621,144.05
TOTAL LIABILITIES AND EQUITY	<u>5,926,742,183.70</u>	<u>5,580,013,494.29</u>

Certified Correct:


RUBY R. SINGSON
Acting City Accountant


11/23/23