


**CITY OF NAGA**  
**Statement of Financial Position**  
**TRUST FUND - 300**  
**As of December 31, 2023**

	<u>2023</u>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and Cash Equivalents	P 150,009,921.07
Receivables	34,867,290.72
Inventories	15,040,208.44
Prepayments and Deferred Charges	1,840,831.15
<b>Total Current Assets</b>	<b><u>P 201,758,251.38</u></b>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	P 105,014,240.82
<b>Total Non-Current Assets</b>	<b><u>P 105,014,240.82</u></b>
<b>TOTAL ASSETS</b>	<b><u>P 306,772,492.20</u></b>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Financial Liabilities	P 531,208.96
Inter-Agency Payables	138,839,443.31
Intra-Agency Payables	34,582,686.06
Trust Liabilities	85,544,087.76
Other Deferred Credits	2,170,079.65
<b>Total Current Liabilities</b>	<b><u>P 261,667,505.74</u></b>
<i>Non-Current Liabilities</i>	
Other Payables	P 45,104,986.46
<b>Total Non-Current Liabilities</b>	<b><u>P 45,104,986.46</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>P 306,772,492.20</u></b>

Certified Correct :

  
**RUBY SINGSON**  
 Acting City Accountant  
 City Accounting Office