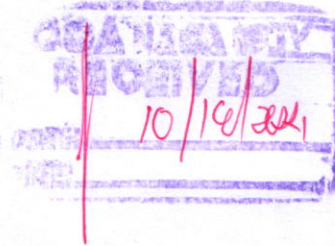



CITY GOVERNMENT OF NAGA
Special Education Fund
Statement of Financial Position
September 30, 2024



Current Assets	
Cash	
Cash in Bank - Local Currency	37,388,315.50
Receivables	
Loans and Receivable Accounts	10,319,229.61
Inter-Agency Receivables	2,842,333.20
Intra-Agency Receivables	51,844,789.34
Advances	2,443,480.69
Other Receivables	1,707,972.64
	69,157,805.48
Inventories	
Inventory Held for Distribution	1,038,070.14
Inventory Held for Consumption	623,725.00
	1,661,795.14
Prepayments and Deferred Charges	
Prepayments	2,708,019.40
Deferred Charges	734,130.79
	3,442,150.19
Total Current Assets	111,650,066.31
Non - Current Assets	
Property, Plant and Equipment	
Land	45,642,150.00
Land Improvements	5,746,759.25
Infrastructure Assets	25,994,582.05
Buildings and Other Structures	276,748,215.02
Machinery and Equipment	3,245,392.61
Furniture, Fixtures and Books	1,939,015.19
Construction in Progress	53,496,842.59
Other Property, Plant and Equipment	3,625,863.72
Total Non - Current Assets	416,438,820.43
Total Assets	528,088,886.74
Current Liabilities	
Financial Liabilities	
Payables	8,888,600.58
Inter-Agency Payables	969,177.52
Intra-Agency Payables	11,900,238.48
Trust Liabilities	7,400,622.59
Deferred Credits	14,550,007.52
Other Payables	452,354.06
Total Current Liabilities	44,161,660.75
TOTAL ASSETS LESS TOTAL LIABILITIES	483,927,225.99
Government Equity	
Government Equity	483,927,225.99

Certified Correct by:


Ruby R. Singson
 Acting - City Accountant