

CITY GOVERNMENT OF NAGA
Special Education Fund
Statement of Financial Position
March 31, 2025

Current Assets

Cash

Cash in Bank - Local Currency	40,287,970.69
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Receivables

Loans and Receivable Accounts	33,557,309.72
Inter-Agency Receivables	2,842,333.20
Intra-Agency Receivables	102,313,094.50
Advances	3,649,441.70
Other Receivables	1,707,972.64
	144,070,151.76

Inventories

Inventory Held for Distribution	1,898,070.14
Inventory Held for Consumption	368,725.00
	2,266,795.14

Prepayments and Deferred Charges

Prepayments	564,493.50
Deferred Charges	19,050,390.77
	19,614,884.27

Total Current Assets	206,239,801.86
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Non - Current Assets

Property, Plant and Equipment

Land	45,642,150.00
Land Improvements	5,550,362.27
Infrastructure Assets	24,524,323.01
Buildings and Other Structures	315,158,452.44
Machinery and Equipment	3,121,736.84
Furniture, Fixtures and Books	1,891,492.07
Construction in Progress	22,158,220.05
Other Property, Plant and Equipment	3,625,863.72
	421,672,600.40

Total Non - Current Assets	421,672,600.40
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Total Assets	627,912,402.26
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Current Liabilities

Financial Liabilities

Payables	14,471,617.89
Inter-Agency Payables	563,957.73
Intra-Agency Payables	13,421,265.76
Trust Liabilities	2,615,104.71
Deferred Credits	129,457,054.51
Other Payables	452,354.06
	160,981,354.66


Total Current Liabilities	160,981,354.66
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TOTAL ASSETS LESS TOTAL LIABILITIES	466,931,047.60
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Government Equity

Government Equity	466,931,047.60
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Certified Correct by:


Ruby R. Singson
City Accountant