



**Provincial Government of Isabela**  
**Statement of Financial Position - All Funds**  
**As at December 31, 2018**  
(With Comparative Figures for CY 2017)

	Note	2018	2017
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and Cash Equivalents	4	3,382,110,823.32	3,330,215,595.73
Receivables	6	693,681,682.56	350,448,247.56
Inventories	7	76,645,504.62	77,819,831.26
Prepayments and Deferred Charges	8	101,660,198.77	151,644,605.11
<b>Total Current Assets</b>		<b>4,254,098,209.27</b>	<b>3,910,128,279.66</b>
<i>Non-Current Assets</i>			
Investments	5	10,000,000.00	10,000,000.00
Receivables	6	371,796,015.72	332,001,263.86
Property, Plant and Equipment	9	4,567,012,487.28	3,736,359,328.08
Biological Assets	10	5,213,735.00	5,350,303.00
<b>Total Non-Current Assets</b>		<b>4,954,022,238.00</b>	<b>4,083,710,894.94</b>
<b>Total Assets</b>		<b>9,208,120,447.27</b>	<b>7,993,839,174.60</b>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Financial Liabilities	11	319,876,898.45	139,435,305.46
Inter-Agency Payables	11	519,558,328.14	903,921,501.92
Intra-Agency Payables	11	43,929,225.05	59,424,706.22
Trust Liabilities	11	214,957,687.14	143,028,898.88
Other Payables	12	308,428,593.35	147,131,097.72
<b>Total Current Liabilities</b>		<b>1,406,750,732.13</b>	<b>1,392,941,510.20</b>
<i>Non-Current Liabilities</i>			
Financial Liabilities	11	2,279,810,104.28	1,985,986,082.97
Inter-Agency Payables	11	406,066,712.99	100,092,393.34
Intra-Agency Payables	11	28,057,336.01	
Trust Liabilities	11	67,449,945.88	16,760,176.10
Other Payables	12	143,532,159.38	64,505,616.76
<b>Total Non-Current Liabilities</b>		<b>2,924,916,258.54</b>	<b>2,167,344,269.17</b>
<b>Total Liabilities</b>		<b>4,331,666,990.67</b>	<b>3,560,285,779.37</b>
<b>NET ASSETS/EQUITY</b>			
Government Equity		4,876,453,456.60	4,433,553,395.23
<b>Total Liabilities and Net Assets/Equity</b>		<b>9,208,120,447.27</b>	<b>7,993,839,174.60</b>