



Provincial Government of Isabela
Statement of Financial Position - All Fund
As at December 31, 2017
 (With Comparative Figures for CY 2016)

	Note	2017	2016
ASSETS			
<i>Current Assets</i>			
Cash and Cash Equivalents	4	3,330,215,595.73	2,192,943,625.93
Receivables	6	350,448,247.56	318,192,762.86
Inventories	7	77,819,831.26	130,114,750.74
Prepayments and Deferred Charges	8	151,644,605.11	226,423,701.85
Total Current Assets		<u>3,910,128,279.66</u>	<u>2,867,674,841.38</u>
<i>Non-Current Assets</i>			
Investments	5	10,000,000.00	10,000,000.00
Receivables	6	332,001,263.86	1,133,309,876.65
Property, Plant and Equipment	9	3,736,359,328.08	3,003,408,521.90
Biological Assets	10	5,350,303.00	3,941,503.00
Total Non-Current Assets		<u>4,083,710,894.94</u>	<u>4,150,659,901.55</u>
Total Assets		<u>7,993,839,174.60</u>	<u>7,018,334,742.93</u>
LIABILITIES			
<i>Current Liabilities</i>			
Financial Liabilities	11	139,435,305.46	137,388,731.36
Inter-Agency Payables	11	903,921,501.92	365,992,865.08
Intra-Agency Payables	11	59,424,706.22	31,712,555.45
Trust Liabilities	11	143,028,898.88	156,865,140.75
Deferred Credits/Unearned Income			20,000.00
Other Payables	12	147,131,097.72	118,731,160.84
Total Current Liabilities		<u>1,392,941,510.20</u>	<u>810,710,453.48</u>
<i>Non-Current Liabilities</i>			
Financial Liabilities	11	1,985,986,082.97	1,470,493,282.44
Inter-Agency Payables	11	100,092,393.34	60,939,782.35
Trust Liabilities	11	16,760,176.10	10,047,190.30
Deferred Credits/Unearned Income			
Provisions			
Other Payables	12	64,505,616.76	55,558,020.31
Total Non-Current Liabilities		<u>2,167,344,269.17</u>	<u>1,597,038,275.40</u>
Total Liabilities		<u>3,560,285,779.37</u>	<u>2,407,748,728.88</u>
NET ASSETS/EQUITY			
Government Equity		4,433,553,395.23	4,610,586,014.05
Total Liabilities and Net Assets/Equity		<u>7,993,839,174.60</u>	<u>7,018,334,742.93</u>

CERTIFIED CORRECT :

Rosana E. Marquez
Asst. Provincial Accountant