



**Provincial Government of Isabela**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2022**

*(With Comparative Figures for CY 2021)*

	Note	2022	2021
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and Cash Equivalents	4	5,181,893,100.54	3,868,721,252.49
Receivables	6	749,836,818.50	489,933,768.52
Inventories	7	157,477,418.45	130,863,953.08
Prepayments and Deferred Charges	8	120,462,194.64	121,232,671.47
<b>Total Current Assets</b>		<b>6,209,669,532.13</b>	<b>4,610,751,645.56</b>
<i>Non-Current Assets</i>			
Investments	5	10,000,000.00	10,000,000.00
Receivables	6	7,522,538.60	330,135,868.44
Property, Plant and Equipment	9	11,648,403,706.03	11,450,701,650.74
Biological Assets	10	16,678,950.00	17,855,349.29
<b>Total Non-Current Assets</b>		<b>11,682,605,194.63</b>	<b>11,808,692,868.47</b>
<b>Total Assets</b>		<b>17,892,274,726.76</b>	<b>16,419,444,514.03</b>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Financial Liabilities	11	389,153,998.46	408,234,444.73
Inter-Agency Payables	11	435,392,151.24	514,126,248.31
Intra-Agency Payables	11	29,545,396.36	940,579.52
Trust Liabilities	11	169,665,463.77	82,965,070.56
Deferred Credits/Unearned Income	12	-	5,971,943.69
Other Payables	13	225,910,514.63	114,877,839.91
<b>Total Current Liabilities</b>		<b>1,249,667,524.46</b>	<b>1,127,116,126.72</b>
<i>Non-Current Liabilities</i>			
Financial Liabilities	11	2,535,739,005.83	2,480,600,253.78
Other Payables	13	-	134,711,384.45
<b>Total Non-Current Liabilities</b>		<b>2,535,739,005.83</b>	<b>2,615,311,638.23</b>
<b>Total Liabilities</b>		<b>3,785,406,530.29</b>	<b>3,742,427,764.95</b>
<b>NET ASSETS/EQUITY</b>			
Government Equity		14,106,868,196.47	12,677,016,749.08
<b>Total Liabilities and Net Assets/Equity</b>		<b>17,892,274,726.76</b>	<b>16,419,444,514.03</b>