



MUNICIPALITY OF DIPLAHAN

Statement of Financial Position

As of December 2021

(in thousand of pesos)

	Notes	GENERAL FUND
ASSETS		
Current Assets		
Cash and Cash Equivalents	4	58,007
Investments	5	277
Receivables	6	17,098
Inventories	7	512
Prepayment and Deferred Charges	8	11,569
Total Current Assets		87,463
Non-Current Assets		
Investments		-
Receivables		-
Investment Property		30,600
Property, Plant and Equipment	9	285,769
Biological Assets	10	10
Intangible Assets		-
Total Non-Current Assets		316,379
		-
TOTAL ASSETS		403,842
LIABILITIES		
Current Liabilities		
Financial Liabilities	11	111,367
Inter-Agency Payables	12	2,604
Intra-Agency Payables	13	1,180
Trust Liabilities	14	320
Deferred Credits/Unearned Income	15	105
Total Current Liabilities		115,576
Non-Current Liabilities		
Financial Liabilities		-
Deferred Credits/Unearned Income		-
Provisions		-
Other Payables	17	2,524
Total Non-Current Liabilities		2,524
		-
TOTAL LIABILITIES		118,100

GOVERNMENT EQUITY

Balance at January 1 2020	242,938
Add (Deduct)	-
Change in Accounting Policy	1,327
Prior Period Errors	160
Restated Balance	<u>244,425</u>
Add (Deduct) Change in net assets/equity during the year	
Adjustment of net revenue recognized directly in net assets/equity	12,707
Surplus (Deficit) for the period	28,610
TOTAL GOVERNMENT EQUITY	<u><u>285,742</u></u>
TOTAL LIABILITIES AND EQUITY	<u><u>403,842</u></u>

Certified Correct:


CECILLE L. DACLES, CPA
Municipal Accountant