



Republic of the Philippines
CASIGURAN WATER DISTRICT
L. Hapal St. Central Casiguran Sorsogon
CP#09172095367/09513755302/Email:casiguranwd1988@gmail.com

Detailed Statement of Financial Position
As at March 31, 2023
(in absolute amounts)

2023

ASSETS

Current Assets

Cash and Cash Equivalents	4,040,262
Cash on Hand	204,334
Cash-Collecting Officers	152,334
Petty Cash	52,000
Cash in Bank-Local Currency	3,835,929
Cash in Bank-Local Currency, Current Account	2,311,984
Cash in Bank-Local Currency, Savings Account	1,523,945
Receivables	8,445,652
Loans and Receivable Accounts	6,781,618
Accounts Receivable	6,890,742
Allowance for Impairment-Accounts Receivable	(109,125)
Net Value-Accounts Receivable	6,781,618
Inter-Agency Receivables	27,000
Due from Local Government Units	27,000
Net Value-Due from Local Government Units	27,000
Other Receivables	1,637,035
Other Receivables	1,637,035
Net Value-Other Receivables	1,637,035
Inventories	8,224,889
Inventory Held for Consumption	5,557,762
Office Supplies Inventory	45,833
Net Value-Office Supplies Inventory	45,833
Accountable Forms, Plates and Stickers Inventory	27,294
Net Value-Accountable Forms, Plates and Stickers Inventory	27,294
Medical, Dental and Laboratory Supplies Inventory	324,259
Net Value-Medical, Dental and Laboratory Supplies Inventory	324,259
Construction Materials Inventory	4,817,498
Net Value-Construction Materials Inventory	4,817,498
Other Supplies and Materials Inventory	342,879
Net Value-Other Supplies and Materials Inventory	342,879
Semi-Expendable Machinery and Equipment	2,653,007
Semi-Expendable Office Equipment	76,025
Net Value-Semi-Expendable Office Equipment	76,025
Semi-Expendable Information and Communications Technology Equipment	203,081

2023

Net Value-Semi-Expendable Information and Communications Technology Equipment	203,081
Semi-Expendable Other Machinery and Equipment	2,373,901
Net Value-Semi-Expendable Other Machinery and Equipment	2,373,901
Semi-Expendable Furniture, Fixtures and Books	14,120
Semi-Expendable Furniture and Fixtures	14,120
Net Value-Semi-Expendable Furniture and Fixtures	14,120
Other Current Assets	1,537,986
Advances	102,000
Advances for Operating Expenses	102,000
Prepayments	1,435,986
Advances to Contractors/Sub-Contractors	1,325,061
Prepaid Insurance	110,924
Total Current Assets	22,248,789
Non-Current Assets	
Other Investments	1,054,576
Sinking Fund	1,054,576
Sinking Fund	1,054,576
Property, Plant and Equipment	85,891,961
Land	2,833,875
Land	2,833,875
Net Value-Land	2,833,875
Infrastructure Assets	64,094,380
Water Supply Systems	90,747,939
Accumulated Depreciation-Water Supply Systems	(26,653,560)
Net Value-Water Supply Systems	64,094,380
Infrastructure Assets	90,747,939
Accumulated Depreciation-Infrastructure Assets	(26,653,560)
Net Value-Infrastructure Assets	64,094,380
Buildings and Other Structures	10,228,130
Buildings	10,505,184
Accumulated Depreciation-Buildings	(1,782,683)
Net Value-Buildings	8,722,501
Other Structures	3,038,870
Accumulated Depreciation-Other Structures	(1,533,241)
Net Value-Other Structures	1,505,629
Buildings and Other Structures	13,544,054
Accumulated Depreciation-Buildings and Other Structures	(3,315,924)
Net Value-Buildings and Other Structures	10,228,130
Machinery and Equipment	921,286
Office Equipment	1,057,458
Accumulated Depreciation-Office Equipment	(942,241)
Net Value-Office Equipment	115,217
Information and Communication Technology Equipment	2,180,796
Accumulated Depreciation-Information and Communication Technology Equipment	(1,569,200)
Net Value-Information and Communication Technology Equipment	611,596
Technical and Scientific Equipment	38,291
Accumulated Depreciation-Technical and Scientific Equipment	(34,462)

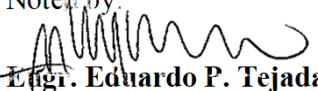
	2023
Net Value-Technical and Scientific Equipment	3,829
Other Machinery and Equipment	1,055,148
Accumulated Depreciation-Other Machinery and Equipment	(864,504)
Net Value-Other Machinery and Equipment	190,644
Machinery and Equipment	4,331,692
<i>Accumulated Depreciation-Machinery and Equipment</i>	<i>(3,410,406)</i>
Net Value-Machinery and Equipment	921,286
Transportation Equipment	235,290
Motor Vehicles	489,167
Accumulated Depreciation-Motor Vehicles	(253,877)
Net Value-Motor Vehicles	235,290
Transportation Equipment	489,167
<i>Accumulated Depreciation-Transportation Equipment</i>	<i>(253,877)</i>
Net Value-Transportation Equipment	235,290
Furniture, Fixtures and Books	60,156
Furniture and Fixtures	601,556
Accumulated Depreciation-Furniture and Fixtures	(541,400)
Net Value-Furniture and Fixtures	60,156
Furniture, Fixtures and Books	601,556
<i>Accumulated Depreciation-Furniture, Fixtures and Books</i>	<i>(541,400)</i>
Net Value-Furniture, Fixtures and Books	60,156
Construction in Progress	7,509,717
Construction in Progress-Infrastructure Assets	6,822,549
Construction in Progress-Buildings and Other Structures	687,168
Other Property, Plant and Equipment	9,127
Other Property, Plant and Equipment	69,581
Accumulated Depreciation-Other Property, Plant and Equipment	(60,454)
Net Value-Other Property, Plant and Equipment	9,127
Other Property, Plant and Equipment	69,581
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	<i>(60,454)</i>
Net Value-Other Property, Plant and Equipment	9,127
Intangible Assets	158,300
Intangible Assets	158,300
Computer Software	158,300
Net Value-Computer Software	158,300
Other Non-Current Assets	215,633
Other Assets	215,633
Other Assets	215,633
Net Value-Other Assets	215,633
Total Non-Current Assets	87,320,470
Total Assets	109,569,259
LIABILITIES	
Current Liabilities	
Financial Liabilities	2,467,289
Payables	2,467,289
Accounts Payable	2,467,289
Inter-Agency Payables	349,847
Inter-Agency Payables	349,847
Due to BIR	40,234

	2023
Due to GSIS	274,304
Due to Pag-IBIG	12,705
Due to PhilHealth	21,083
Due to NGAs	1,521
Due to Other Government Corporations	0
Due to SSS	-
Trust Liabilities	401,957
Trust Liabilities	401,957
Guaranty/Security Deposits Payable	388,197
Customers' Deposits Payable	13,760
Total Current Liabilities	3,219,093
Non-Current Liabilities	
Financial Liabilities	43,545,085
Bills/Bonds/Loans Payable	43,545,085
Loans Payable-Domestic	43,545,085
Total Non-Current Liabilities	43,545,085
Total Liabilities	46,764,178
EQUITY	
Government Equity	12,173,849
Government Equity	12,173,849
Government Equity	12,173,849
Retained Earnings/(Deficit)	50,631,232
Retained Earnings/(Deficit)	50,631,232
Retained Earnings/(Deficit)	50,631,232
Total Equity	62,805,081
Total Liabilities and Equity	109,569,259

Prepared by:


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Noted by:


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 General Manager