



Republic of the Philippines
Province of Negros Occidental
MURCIA WATER DISTRICT

BALANCE SHEET
November 2016

ASSETS AND OTHER DEBITS

	<u>Amount</u>	<u>%</u>
Current Assets and Other Debits:		
Cash - Collecting Officer	P 459,682.72	1.21
Petty Cash Fund	370.00	0.00
Cash in Bank (LPB Operation)	1,730,436.79	4.56
Cash in Bank (LPB Salintubig)	4,532.53	0.01
Cash in Bank (DBP Special)	370,341.33	0.98
Accounts receivable-customers	1,757,734.78	4.63
Allowance for doubtful accounts	(193,042.94)	(0.51)
Advances to officers and employees	546,641.50	1.44
Due from officers & Employees	55,400.38	0.15
Other Receivable	29,420.82	0.08
Office Supplies Inventory	130,750.92	0.34
Chemicals & Filtering Supplies Inventory	35,400.00	0.09
Maintenance Supplies Inventory	18,265.33	0.05
Other Inventories	1,291,406.17	3.40
Guaranty Deposits	60,000.00	0.16
Total Current Assets and Other Debits	P 6,297,340.33	16.60
Property, Plant & Equipment:		
Land	P 2,000,000.00	5.27
Leasehold Improvements	62,647.50	0.17
Accumulated Depreciation-Leasehold Imp.	(28,795.64)	(0.08)
Plant (UPIS)	36,495,605.83	96.20
Accumulated Depreciation-Plant	(8,391,012.54)	(22.12)
Pumping plant Structure and Improvements	11,955.00	0.03
Land Transport Equipment	82,680.00	0.22
Accum. Depr. -Land Transport Equipment	(57,580.90)	(0.15)
Office Equipment	983,934.89	2.59
Accumulated Depr.-Office Equipment	(553,501.26)	(1.46)
Other Machinery & Equipment	776,820.89	2.05
Accumulated Depr.-Other Machinery & Equip	(467,299.51)	(1.23)
Furniture & Fixtures	205,204.34	0.54
Accumulated Depr.-Furniture & Fixtures	(116,702.61)	(0.31)
Net Property, Plant & Equipment	P 31,003,955.99	81.72
Other Assets:		
IT Software	235,498.50	0.62
Accumulated Amort.-IT Software	(103,925.02)	(0.27)
Sinking Fund	506,275.47	1.33
TOTAL ASSETS AND OTHER DEBITS	P 37,939,145.27	100.00

LIABILITIES AND CAPITAL

Current and Accrued Liabilities:		
Due to NGA's	P 49,030.96	0.13
Due to GOCC's	90,896.14	0.24
Provident Fund Payable	(0.04)	(0.00)
Due to Officers Employees	1,179.13	0.00
Accrued Payable	273,282.97	0.72
Long Term Debt:		
Loans payable LA# 4-2326 RL	17,940,804.75	47.29
Current Portion of Long-term Debts	120,496.00	0.32
	P 18,491,889.91	48.74
Capital:		
Government Equity	P 1,870,725.00	4.93
Donated Capital	1,800,000.00	4.74
Unappropriated retained earnings	13,546,786.55	35.71
Add (Deduct) Net Income (Loss)	2,229,743.81	5.88
Total Capital	P 19,447,255.36	51.26
TOTAL LIABILITIES AND CAPITAL	P 37,939,145.27	100.00

Prepared by:

ANALIZA A. BELLEZA
Accounting Processor

Checked by:

MARY GRACE E. LIBO-ON
Administrative Service Officer A

Noted:

ENGR. WINSTON M. MAKILAN
General Manager



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Province of Negros Occidental
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Accumulated Depreciation-Plant	(8,391,012.54)	28,104,593.29 (22.12)
Pumping plant Structure and Improvements	11,955.00	0.03
Land Transport Equipment	82,680.00	0.22
Accum. Depr. -Land Transport Equipment	(57,580.90)	25,099.10 (0.15)
Office Equipment	983,934.89	2.59
Accumulated Depr.-Office Equipment	(553,501.26)	430,433.63 (1.46)
Other Machinery & Equipment	776,820.89	2.05
Accumulated Depr.-Other Machinery & Equip	(467,299.51)	309,521.38 (1.23)
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General Manager



**Province of Negros Occidental
MURCIA WATER DISTRICT**

*A Government-owned and Controlled Corporation
Under the Supervision by the
LOCAL WATER UTILITIES ADMINISTRATION*

**CASH FLOW STATEMENT
For the period ending, November 30, 2016**

	<u>CM</u>	<u>YTD</u>
RECEIPTS:		
Collection of water bills	P 1,370,351.06	13,011,639.54
Collection of accounts receivable-others	30,450.00	332,688.00
Interest Revenue & other Bank debits		3,406.98
Collection of Miscellaneous Service Revenue	6,100.00	72,213.00
Unclaimed per diem		16,200.00
Collection of advances to Officers & employees		4,803.08
Refund from Salintubig Account	7,500.00	7,500.00
Proceeds from Loan/Grant		550,323.00
Other Cash Collections/Customers Deposit	14,855.00	160,610.00
Replenishment of Petty Cash fund	2,753.75	22,061.00
Total Receipts	<u>P 1,432,009.81</u>	<u>P 14,181,444.60</u>
DISBURSEMENTS:		
Payment of salaries and wages (J.O. & casual)	P 100,958.84	1,106,220.27
Payment for salaries and wages (Regular)	154,145.51	1,675,677.44
Payment for Vacation & Sick leave Benefits		219,551.96
Payment of year-end/midyear bonus/other bonuses	401,251.00	740,322.00
Payment of office supplies expense	1,062.50	16,122.87
Payment for fuel, oil and lubricants		99,831.18
Payment of traveling expense		24,481.00
Payment of representation expenses	1,552.50	6,654.75
Payment for Telephone-landline		17,113.82
Payment for internet	5,014.48	21,346.92
Payment for Telephone-mobile	6,731.18	54,860.13
Payment for Postage & deliveries	265.00	1,690.00
Payment for newspapers	740.00	8,362.00
Payment for Electricity	8,168.52	107,731.33
Payment for Printing Expense	16,089.29	18,464.83
Payment for Donation made	5,000.00	5,000.00
Payment for Maternity Leave		26,019.48
Payment for Honorarium/ Director's fee, remun	7,920.00	260,393.00
Payment for other Maintenance & Operating Expense	125.00	510.00
Payment for legal services	3,000.00	37,700.00
Payment for other professional services		11,960.75
Payment for Taxes, duties & Licenses	23,282.90	292,250.39
Payment for Extraordinary & Miscellaneous exp.	1,000.00	25,961.20
Payment for Bodega/Office rental	20,000.00	220,000.00
Payment for the purchase of office Equip.		156,809.47
Payment for the purchase of other machinery & equipment		100,108.48
Payment for the purchase of service connection materials		326,194.76
Payment for advances made	297,665.00	1,429,231.75
Payment for Chemicals and filtering Materials Inventory	39,987.50	184,717.85
Payment for Philhealth Contribution	6,800.00	71,725.00
Payment for GSIS w/ EC & loan Contribution	121,815.52	1,227,708.79
Payment for Pag-ibig Contribution & Loan	15,087.49	155,900.01
Payment for Murcia WD Provident Fund	21,233.78	214,523.93
Payment for LBP Salary Loan	30,589.32	267,301.70
Payment for training expense		42,865.10
Payment for Insurance Premiums		1,572.82
Payment for Petty Cash Replenishment	9,459.75	106,052.40
Payment for advertising & promotion expense	675.00	1,875.00
Payment for the purchase of office supplies inventory	16,309.82	175,685.24
Payment for the purchase of furniture & fixture		20,152.96
Payment for UPIS-Spring & Tunnels		33,564.38
Payment for the Maint. of Reservoir & Tanks	4,000.00	46,500.00
Payment for maint. of T&D Mains		99,295.65
Payment for Maint. of Service Vehicle	50.00	24,002.27
Payment for Maint. Of meters		1,800.00
Payment for the maint. Of Furniture & fixtures		1,500.00
Payment for the maint. Of Buildings & structures		1,719.42
Payment for the maint. Of office Equipment		1,150.00
Payment for the maint. of other machinery & equipment	700.00	4,681.25
Payment for Transmission line going to cpac(CAPEX)		985,752.63
payment for Booster Pump facility(Capex)		18,461.98
Payment for taxes withheld	48,422.33	469,669.22
Payment for Debt service to LWUA	208,123.00	2,291,003.00
Payment for Materials used by Salintubig erroneously Charge to operation		149,518.90
Payment for renewal of IT software		10,000.00
Pakyaw going Had. Kaftrees and Singalong	14,415.00	72,775.08
Payment for Survey Expense		1,087.50
Payment for immediate repair of tankto Aleg. Area	75,824.02	244,618.22
Payments for all Salintubig expense		555,840.41
Payment for Refunds on Advances (over expense)		10,594.08
Total Disbursements	<u>P 1,667,464.25</u>	<u>P 14,504,184.57</u>
NET RECEIPTS (DISBURSEMENTS)	<u>P (235,454.44)</u>	<u>P (322,739.97)</u>
ADD, CASH BALANCE - BEGINNING	<u>2,800,817.81</u>	<u>2,888,103.34</u>
CASH BALANCE - ENDING	<u><u>P 2,565,363.37</u></u>	<u><u>P 2,565,363.37</u></u>

BREAKDOWN:

Cash on hand	P 459,682.72
Cash in bank	2,105,310.65
Petty Cash Fund	370.00
Total	<u><u>P 2,565,363.37</u></u>

Prepared by:

ANALIZA A. BELLEZA

Checked by:

MARY GRACE E. LIBO-ON

Noted:

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