



Republic of the Philippines
Province of Negros Occidental
MURCIA WATER DISTRICT
STATEMENT OF CASHFLOW
August 2020

	CM	YTD
CASH INFLOWS:		
Collection of Water bills	P 3,217,726.53	26,468,921.74
Collection of MRRF	39,870.00	366,730.00
Collection of Other Receivables	91,149.90	1,027,442.39
Interest Revenue & other Bank credits		3,140.51
Collection of Miscellaneous Service Revenue	28,184.00	116,584.00
Collection of Refund to CA/Dues	85.00	123,275.32
Discounts	(41,274.00)	(1,227,215.84)
Replenishment of Petty Cash fund	8,773.40	67,680.21
Total Cash Inflows	P 3,344,514.83	P 26,946,558.33
CASH OUTFLOWS:		
Payment for Salaries and wages (J.O. & casual)	P 126,040.95	817,990.41
Payment for Salaries and wages (Regular)	479,003.94	2,794,439.15
Payment for Leave Monetization		248,747.71
Payment for Clothing & uniform allow.		6,000.00
Payment for Year-end/midyear bonus/other bonuses		764,042.00
Payment for Cash Advances	124,609.50	2,929,274.02
Payment for Philhealth Contribution	22,222.14	164,991.80
Auditing Services		51,562.50
Payment for GSIS w/ EC & loan Contribution	216,971.08	1,551,557.22
Payment for Pag-ibig Contribution & Loan	16,334.17	135,693.25
Payment for Utilization of Spring	50,000.00	400,000.00
Payment for LBP Salary Loan	57,944.13	300,464.50
Payment for MOEMPCO Loan	42,037.28	503,678.23
Payment for DBP Loan	13,021.22	129,541.89
Payment for Office supplies expense	4,263.70	41,228.28
Payment for Fuel, oil and lubricants	16,199.47	175,503.23
Payment for Traveling Expenses	160.00	8,718.00
Payment for Representation expenses	6,377.00	30,049.00
Payment for Telephone/Mobile	18,231.98	159,396.98
Payment for Postage & Courier Services	295.00	2,280.00
Payment for Newspapers		2,130.00
Payment for Electricity	40,340.81	295,239.35
Payment for Printing Expense		5,023.65
Payment for Donation made	1,700.00	304,900.00
Payment for Maternity Leave	61,484.36	61,484.36
Payment for Honorarium/ Director's fee, remun	45,030.00	376,754.29
Payment for Legal services		90,000.00
Payment for Security Services	104,438.20	468,521.99
Payment for Taxes, duties & Licenses	2,584.00	575,437.26
Payment for Training Expenses	21,280.00	92,136.00
Payment for Extraordinary & Miscellaneous exp.	5,000.00	39,105.60
Payment for Survey Expense		40,000.00
Payment for Bodega/Office rental	30,000.00	240,000.00
Payment for Bacteriological Test	2,100.00	16,800.00
Payment for Chem. & filtering Materials /Generation Transmissior	163,987.67	554,989.47
Payment for Semi-Expendable Office Equipment	6,520.89	37,616.40
Payment for Semi-Expendable Other Machinery	84,741.31	155,508.70
Payment for the purchase of office Equipt.	56,785.72	309,566.38
Payment for the purchase of service conn.materials/watermeter	137,928.53	1,390,859.33
Payment for the purchase of office supplies inventory	51,131.15	269,582.61
Payment for Water Supply System Project		863,447.88
Payment for Leasehold Improvements		70,226.88
Payment for Land Improvements	24,450.00	24,450.00
Payment for Computer software	30,000.00	253,617.30
Deposit of Cash Reserves	119,651.40	692,640.38
Payment for Petty Cash Replenishment	27,225.80	145,983.31
Payment for Other Maintenance & Operating Expense	500.00	2,346.00
Payment for Maint. of Plant(UPIS)	17,610.52	146,476.06
Payment for Maint. of Motor Vehicles		70,246.64
Payment for Maint. of Furniture & fixtures		775.00
Payment for Maint. of Buildings & structures	27,032.90	107,795.65
Payment for Maint. of Other Machinery & equipment		18,340.00
Payment for Taxes withheld	80,173.84	588,841.72
Payment for Debt Service to LWUA	212,754.00	1,702,872.00
Total Cash Outflows	P 2,548,162.68	P 21,228,872.38
NET RECEIPTS (DISBURSEMENTS)		
ADD, CASH BALANCE - BEGINNING	P 796,352.17	P 5,717,685.95
CASH BALANCE - ENDING	P 9,314,815.86	P 4,393,482.08
	P 10,111,168.03	P 10,111,168.03
BREAKDOWN:		
Cash on hand		P 1,286,039.98
CCO/Due from O&E.(Variance)		623,524.30
Cash in bank		8,195,843.25
Petty Cash Fund		5,760.50
Total		P 10,111,168.03

Prepared by:

ANALIZA A. BELIZETA
Senior Corp. Account Analyst

Noted:
ENGR. WINSTON M. MAKILAN
General Manager



Republic of the Philippines
Province of Negros Occidental
MURCIA WATER DISTRICT

STATEMENT OF FINANCIAL POSITION
August 2020

ASSETS

	Amount	%
Current Assets:		
Cash - Collecting Officer	P 1,286,039.98	2.33
Petty Cash Fund	5,760.50	0.01
Cash in Bank (LPB Operation)	6,517,049.99	11.81
Cash in Bank (DBP Special)	1,678,793.26	3.04
Sinking Fund (DBP)	2,625,390.74	4.76
Accounts receivable-customers	4,388,232.07	7.95
Allowance for Impairment-AR	(193,042.94)	4,195,189.13 (0.35)
Advances to Special Disbursing Officer	391,984.71	0.71
Due from officers & Employees	1,614,537.08	2.93
Other Receivable	674,835.72	1.22
Office Supplies Inventory	170,843.71	0.31
Chemicals & Filtering Supplies Inventory	340,970.00	0.62
Other Supplies & Materials Inventory	1,713,946.07	3.11
Semi-Expendable Office Equipment	48,270.00	0.09
Semi-Expendable Other Machinery & Equipment	106,479.75	0.19
Semi-Expendable Medical Equipment	9,509.44	0.02
Guaranty Deposits	80,000.00	0.14
Other Assets	572,149.94	1.04
Total Current Assets	P 22,031,750.02	39.93
Non-Current Assets:		
Property, Plant & Equipment:		
Land	P 2,000,000.00	3.62
Land Improvements-(Watershed)	305,922.55	0.55
Accumulated Depreciation-Land Imp.	(240,851.06)	65,071.49 (0.44)
Leased Assets Improvements-Bldg.	238,330.34	0.43
Accumulated Depreciation-Leased Assets Improver	(65,528.44)	172,801.90 (0.12)
Plant (UPIS)	35,720,393.02	64.73
Accumulated Depreciation-Plant	(7,899,075.83)	27,821,317.19 (14.31)
Motor Vehicles	324,370.00	0.59
Accum. Depr. -Motor Vehicles	(165,225.15)	159,144.85 (0.30)
Office Equipment	1,163,932.70	2.11
Accumulated Depr.-Office Equipment	(490,492.43)	673,440.27 (0.89)
Other Machinery & Equipment	876,479.45	1.59
Accumulated Depr.-Other Machinery & Equip	(382,071.49)	494,407.96 (0.69)
Other Infrastructure Assets	63,512.00	0.12
Accumulated Depr.-Other Infrastructure Assets	(51,580.80)	11,931.20 (0.09)
Furniture & Fixtures	113,071.76	0.20
Accumulated Depr.-Furniture & Fixtures	(70,471.74)	42,600.02 (0.13)
Water Supply System	1,048,900.30	1.90
Accumulated Depr.-Water Supply System	(52,097.87)	996,802.43 (0.09)
Technical and Scientific Equip	34,995.00	0.06
Net Property, Plant & Equipment	P 32,472,512.31	58.85
Intangible Assets:		
Computer Software	1,022,888.33	1.85
Accumulated Amort.-Computer Software	(346,095.79)	676,792.54 (0.63)
TOTAL ASSETS	P 55,181,054.87	100.00

LIABILITIES AND EQUITY

Current Liabilities:		
Accounts Payable	P 483,706.85	0.88
Due to BIR	92,910.01	0.17
Due to GSIS	P 181,236.42	0.33
Due to PAG-IBIG	18,774.93	0.03
Due to PhilHealth	16,993.51	0.03
Other Payable-Provident Fund	428.53	0.00
Due to Officers Employees	923.75	0.00
Current Portion of Long-term Debts	658,624.00	1.19
	1,453,598.00	
Non-Current Liabilities:		
Loans payable LA# 4-2326 RL	11,361,234.95	20.59
Total Liabilities	P 12,814,832.95	23.22
Equity:		
Government Equity	P 1,870,725.00	3.39
Contributed Capital	1,800,000.00	3.26
Retained earnings	28,811,435.88	52.21
Add (Deduct) Net Income (Loss)	9,884,061.04	17.91
Total Equity	P 42,366,221.92	76.78
TOTAL LIABILITIES AND EQUITY	P 55,181,054.87	100.00

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Noted:

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General Manager



Republic of the Philippines
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STATEMENT OF COMPREHENSIVE INCOME
August 2020

	CM	YTD
REVENUES:		
Waterworks System Fees	P 3,672,715.85	27,095,347.01
Fines & Penalties-Service Income	123,697.14	557,159.37
Other Business Income	31,752.38	181,030.71
Miscellaneous Income	51,290.00	418,545.00
Gross Revenue	P 3,879,455.37	28,252,082.09
EXPENSES:		
Personnel Services:		
Salaries & Wages-Regular	659,474.50	5,560,800.55
Salaries & Wages-Casual/Contractual	197,731.32	955,757.34
Personnel Economic Relief Allowance	78,000.00	582,000.00
Representation Allowance	18,500.00	143,000.00
Transportation Allowance	18,500.00	143,000.00
Clothing & Uniform Allowance	-	210,000.00
Honoraria	49,456.00	613,871.66
Midyear/Year-end Bonus & Cash Gift	-	764,042.00
Retirement & Life Insurance Premiums	91,685.04	709,543.92
PAG-IBIG Contributions	3,600.00	28,100.00
PHILHEALTH Contributions	11,111.20	82,496.74
Employees Compensation Insurance Premiums	3,600.00	28,000.00
Terminal Leave Benefits	-	248,747.71
Overtime & Night Pay	36,967.57	237,271.80
Total Personnel Services:	1,168,625.63	10,306,631.72
Maintenance & Other Operating Expenses:		
Office Supplies Expense	67,759.35	317,226.33
Fuel, Oil & Lubricant Expense	16,199.47	175,663.23
Training Expense	30,195.00	324,478.48
Traveling Expenses	1,100.00	16,317.00
Water	-	-
Electricity Expenses	18,787.32	141,614.18
Postage & Courier Services	985.00	6,755.00
Telephone Expense-Landline	8,639.53	78,702.17
Cable, Satellite, Telegraph & Radio Expense	-	2,130.00
Printing & Publication Expenses	-	15,208.00
Taxes, Duties and Licenses	2,584.00	575,892.51
Representation Expense	7,277.00	41,463.00
Rent/Lease Expense	31,401.87	251,214.96
Survey expenses	-	40,500.00
Generation, Transmission & Distribution expenses	108,379.99	871,245.18
Semi-Expendable-Machinery & Equip. Expense	-	291.75
Extraordinary & Miscellaneous Exp.	5,000.00	39,105.60
Donations	1,700.00	318,463.33
Legal Services	-	90,000.00
Auditing Services	-	55,000.00
R&M-Infrastructure Assets (Reservoir & Tanks)	-	28,650.00
R&M-Infrastructure Assets (T & D mains)	19,186.00	56,238.00
R&M-Infrastructure Assets (Services)	24,886.11	645,486.63
R&M-Infrastructure Assets (Meters)	5,885.28	39,235.20
Repair & Maint.-Transportation Equipment	3,810.00	86,223.60
Repair & Maint. of office Equipment	-	-
Repair & Maint. of buildings & structures	29,126.00	141,721.00
Repair & Maint. of other machinery & Equip.	1,250.00	20,540.00
Repair & Maint. Of Furniture & Fixture	-	775.00
Other Maintenance expense	3,670.00	7,254.00
Security Services	105,028.64	420,114.56
Total Maintenance Expenses	P 492,850.56	4,807,508.71
Financial Expenses		
Interest Expense	P 50,476.00	430,572.00
Total Financial Expenses	1,711,952.19	15,544,712.43
Non-Cash Expenses:		
Depreciation-Infrastructure Assets	124,514.93	997,047.97
Depreciation Exp. - Leased Assets Improvements-Bldg.	3,028.97	20,338.54
Depreciation Exp.-Land improvements	21,177.64	166,381.97
Depreciation Exp. - Transportation Equipment	4,865.55	38,924.40
Depreciation-Other Machinery & Equip.	31,154.16	224,093.86
Depreciation-Furniture & Fixture	753.58	8,741.52
Depreciation Expense-Other Property Plant & Equipment	1,339.80	10,718.40
Total Depreciation Expense	P 186,834.63	1,466,246.66
Amortization - Computer Software	P 14,855.60	115,902.98
Total Operating Expenses	P 1,913,642.42	17,126,862.07
NET UTILITY OPERATING INCOME (LOSS)	P 1,965,812.95	11,125,220.02
Interest Income	-	3,991.39
Other Discounts	(43,393.31)	(1,245,150.37)
NET INCOME (LOSS)	P 1,922,419.64	9,884,061.04

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