



Republic of the Philippines  
Murcia Water District  
Murcia, Negros Occidental

# APPROVED BUDGET YEAR 2023



## **Better Water Governance in the New Normal**

For the past three (3) years, the pandemic left us with a severe impact and affect the financial aspect of some water provider with the decline of revenue and an increase in household consumption.

Murcia Water District ensures the continuity of water services during the pandemic. In the recovery phase, the gradual opening of commercial activity and increasing mobility has eased the emergency protocols of service providers. To support the recovery of the water sector, the immediate priority for recovery should include ensuring public safety through the continuous provision of essential services while protecting the health of staff.

It is expected that after the pandemic, there will be a "new normal" which may include flexible working arrangements, greater use of digital technologies, and flexible payment schemes. Water is critical to all aspects of life and livelihoods. As we emerge from the pandemic, water and sanitation must be prioritized. The pandemic has allowed us to improve service delivery that's why the management is committed to implement its plans and project to ensure the availability and sustainability of water. In this new reality, we will see how the lessons and experiences from the pandemic have changed the way we live and work.

### ***The Financial Strategy***

The Murcia Water District (MWD) in 2023 is committed to implement a financial program that will ensure the availability and sustainable management of water. These will be achieved by focusing attention, resources and efforts on the following priorities:

- Building water supply systems to extend the services within the Municipality
- Creating an expansive and healthy workplace to minimize the risk and boost productivity of the employees
- Undertaking Corporate Social Responsibility (CSR) programs for community support
- Facilitating the transition to the post-pandemic life by enabling digital services.
- Watershed structures and improvements.

### ***Plans and Projects***

The proposed Financial Program of MWD will focus on the following plans and projects:

- Water supply extension projects and Interconnection from Puncian Bridge Crossing to Brgy. Lopez Jaena
- Watershed Development and Nursery Establishment
- Source Development and Transmission Pipelines at Anangue Source
- Improvement Works Poblacion Area
- Installation of PRV's
- Clustering Program

- Construction of powerhouse,warehouse and motorpool ,perimeter fence, concreting driveways and parking lot.
- Acquisition of multi-purpose vehicle and motor cycle.
- Improvement of MWD System, integration of PPE Module, Fuel Expense Management System, Human Resource, Payroll System and Website Development
- Continuous improvement of the Geographic Information System (GIS)
- GAD Trainings and other seminars
- Project Tinlo kag libre nga tubig para sa kaUswagan sang mga Murciahanon Benepisyo para sa kabataan kag Impormasyon sa ikaayong lawas kag pagtipig sang dunang manggad (TUBI)

### ***Budget Assumptions***

#### **a. Services**

Particulars	2022		2023
	Projected	Actual	Projected
Service Connection	600	688	500
Average Consumption per Connection (in m <sup>3</sup> )			
Residential	20	18.60	19
Commercial	29	29.50	29
Collection Efficiency	94%	96.8%	94%
Collection of Previous Accounts Receivable			
Water Bills	60%	58%	60%
Installation Fees	75%	85%	75%

#### **b. Revenue and Collections**

- Water sales is computed based on total projected connections of 6,955 service connections at the end of the year with the following average consumption assumption:
  - Residential - 19 cu.m.
  - Commercial - 29 cu.m.
- Discount of P1.00 per cubic meter consumed is given to concessionaires for payment made on or before the due date.
- Bulk water sales
  - Bacolod City Water District (BACIWA) - 3.5 MLD at ₱15/cu.m.
  - Tanduay Distillers, Inc. - minimum consumption of 600 cu.m./day at ₱ 15.00
- Production Assessment Charge (PAC) -
  - Tanduay Distillers, Inc. - minimum production of 256.67 cu.m./ day on deep wells at ₱4.00/cu.m.
  - Bacolod Golf and Country Club, Inc. - average of 349.53 cu.m. at ₱0.30
- Penalty - 10% out of the 40% projected water sales paid after due date

- Other receipts:
  - Installation fees at P2500.00
  - MRRF of ₱15.00 per connection per month
  - Service Fees - 15% of Installation Fees

c. Personnel Services

- Salaries and wages are in accordance with the approved Category C Structure and on Republic Act No. 11466 and DBM National Budget Circular No. 579, fourth tranche schedule of salary modification for government workers.
- Four (4) new additional positions are proposed to be added by 2023 on the existing plantilla positions.
- Salaries and wages of Job Orders are in compliance to CSC-COA-DBM Joint Circular No. 1, s. 2017 and 2018

d. GAD-Related Activities

MWD has included in the 2023 budget allocation for various activities and seminars including GAD related activities and projects as mandated in RA 9710 or the Magna Carta for Women of 2009, RA 7192 or the Women in Development and Nation Building Act and 1987 Phil. Constitution Section 14, Article 11 such as:

Description	Amount
Orientation on Gender-Based Violence	
Gender Sensitivity Training	₱ 1,664,400.00
Magna Carta for Women	
Women's Month Celebration	100,000.00
18-day Campaign to stop VAW	
Project TUBI	100,000.00
GAD-attributed Projects ( Water Supply System)	1,500,000.00
<b>TOTAL</b>	<b>₱ 3,364,400.00</b>

e. Other assumptions

- Non-Revenue Water (NRW) is less than 30%
- 99% of Service Connections with 24/7 supply of water
- Average of 0.3 ppm Chlorine Residual
- 148-133:1 Staff Productivity Index

Prepared by:

by:   
**RENELYN NATIBO-OC-JARDIN**

Division Manager  
 Admin, Commercial & Finance

Recommended by:

  
**ENGR. WINSTON M. MAKILAN**  
 General Manager

Approved by:

  
**EDGARDO ALCANTARA** M.  
 Chairman of the Board

MURCIA WATER DISTRICT  
 BUDGET EVALUATION  
 INCOME STATEMENT BUDGET 2023

	2022	2023	Php Change	% Change
<b>Revenues:</b>				
Water Sales	56,106,689.70	57,890,739.19	1,784,049.49	3.08%
Other Revenues	2,978,882.74	3,010,170.80	31,288.06	1.04%
<b>Total Revenues</b>	<b>59,085,572.44</b>	<b>60,900,909.99</b>	<b>1,815,337.56</b>	<b>2.98%</b>
<b>Expenses:</b>				
Payroll & other personnel benefits	21,600,000.00	28,850,761.55	7,250,761.55	25.13%
Power Cost	1,603,338.20	928,500.00	(674,838.20)	-72.68%
Chemicals	865,800.00	890,000.00	24,200.00	2.72%
Other O & M	13,217,084.93	11,345,237.96	(1,871,846.97)	-16.50%
<b>Total O &amp; M</b>	<b>37,286,223.13</b>	<b>42,014,499.50</b>	<b>4,728,276.37</b>	<b>11.25%</b>
Depreciation	6,644,391.37	7,200,000.00	555,608.63	7.72%
Interest on Long Term Debt	322,339.00	153,256.00	(169,083.00)	-110.33%
<b>Total Expenses</b>	<b>44,252,953.50</b>	<b>49,367,755.50</b>	<b>5,114,802.00</b>	<b>10.36%</b>
<b>Net Income/Loss</b>	<b>14,832,618.93</b>	<b>11,533,154.49</b>	<b>(3,299,464.44)</b>	<b>-28.61%</b>

Prepared by:

by: 

**RENELYN N. JARDIN**

Division Manager C

Admin, Finance and Commercial

Recommended by:



**ENGR. WINSTON M. MAKILAN**

General Manager

Approved by:



**EDGARDO M. ALCANTARA**

Chairman of the Board

**MURCIA WATER DISTRICT**  
Murcia Negros Occidental  
**PROJECTED CASHFLOW 2023**

	<u>2022</u>	<u>2023</u>	<u>Php Change</u>	<u>% Change</u>
<b>Receipts:</b>				
Water Sales	53,666,544.89	57,517,848.64	3,851,303.75	6.70%
Collection of A/R- Previous years	3,731,150.47	2,581,374.71	(1,149,775.76)	-44.54%
Other Receipts	3,790,909.69	1,915,144.43	(1,875,765.27)	-97.94%
<b>TOTAL</b>	<b>61,188,605.05</b>	<b>62,014,367.77</b>	<b>825,762.72</b>	<b>1.33%</b>
<b>Disbursement:</b>				
Payroll & employees' benefits	21,600,000.00	28,850,761.55	7,250,761.55	25.13%
Fuel/Power purchased for pumping	1,603,338.20	928,500.00	(674,838.20)	-72.68%
Chemicals	865,800.00	890,000.00	24,200.00	2.72%
Operations & Maintenance	12,109,215.21	10,104,950.60	(2,004,264.61)	-19.83%
<b>TOTAL</b>	<b>36,178,353.41</b>	<b>40,774,212.15</b>	<b>4,595,858.73</b>	<b>11.27%</b>
<b>Others:</b>				
CAPEX	18,000,000.00	15,669,400.00	(2,330,600.00)	-14.87%
Franchise Tax	1,107,869.72	1,240,287.36	132,417.64	10.68%
Cash Reserves	1,766,777.89	1,860,431.03	93,653.14	5.03%
Debt Service	2,545,228.80	2,359,037.75	(186,191.05)	-7.89%
<b>TOTAL</b>	<b>23,419,876.41</b>	<b>21,129,156.14</b>	<b>(2,290,720.27)</b>	<b>-10.84%</b>
<b>TOTAL DISBURSEMENT</b>	<b>59,598,229.82</b>	<b>61,903,368.28</b>	<b>2,305,138.46</b>	<b>3.72%</b>
<b>NET RECEIPTS FROM OPERATION</b>	<b>1,590,375.23</b>	<b>110,999.49</b>	<b>(1,479,375.74)</b>	<b>-1332.78%</b>
<b>Add: Cash Beginning</b>				
Terminal Leave Benefits	1,920,097.79	2,189,714.04	269,616.25	12.31%
MRRF	969,573.30	1,649,837.00	680,263.71	41.23%
Sinking Fund	2,151,114.16	2,986,967.10	835,852.94	27.98%
PAC	692,393.85	603,109.35	(89,284.50)	-14.80%
Reserves deposit(LWUA/MWD)	3,769,817.97	5,244,138.96	1,474,320.99	28.11%
<b>Total Cash Balance Year-End</b>	<b>11,093,372.29</b>	<b>12,784,765.94</b>	<b>1,691,393.65</b>	<b>13.23%</b>

Prepared by:




**Renelyn N. Jardin**

Division Manager C

Admin, Finance and Commercial

Recommended by:



**Engr. Winston M. Makilan**

General Manager

Approved by:



**Edgardo M. Alcantara**

Chairman of the Board

MURCIA WATER DISTRICT  
PROJECTED WATER SALES FOR 2023

PROJECTIONS

MONTHS	Projected Connections	Projected add'l conn.	Projected Billings		Bulk Water		Total Projected Water Sales	Penalty (40% of water sales)	TOTAL WATER SALES	MRRF	Discount	94% collection of water bills	Tanduary (PAC)
			residential	commercial	BACIWA	Tanduary							
January	6,455	20	2,439,646.20	319,007.70	1,575,000.00	270,000.00	4,603,653.90	110,346.16	4,714,000.06	96,825.00	(82,124.04)	4,550,751.51	30,800.00
February	6,475	20	2,447,488.20	319,007.70	1,575,000.00	270,000.00	4,611,495.90	110,659.84	4,722,155.74	97,125.00	(82,372.20)	4,720,263.29	30,800.00
March	6,495	70	2,474,935.20	319,007.70	1,575,000.00	270,000.00	4,638,942.90	111,757.72	4,750,700.62	97,425.00	(82,620.36)	4,747,589.30	30,800.00
April	6,565	30	2,486,698.20	319,007.70	1,575,000.00	270,000.00	4,650,705.90	112,228.24	4,762,934.14	98,475.00	(83,488.92)	4,760,817.18	30,800.00
May	6,595	30	2,498,461.20	319,007.70	1,575,000.00	270,000.00	4,662,468.90	112,698.76	4,775,167.66	98,925.00	(83,861.16)	4,773,057.42	30,800.00
June	6,625	70	2,525,908.20	319,007.70	1,575,000.00	270,000.00	4,689,915.90	113,796.64	4,803,712.54	99,375.00	(84,233.40)	4,800,630.34	30,800.00
July	6,695	30	2,537,671.20	319,007.70	1,575,000.00	270,000.00	4,701,678.90	114,267.16	4,815,946.06	100,425.00	(85,101.96)	4,813,858.22	30,800.00
August	6,725	30	2,549,434.20	319,007.70	1,575,000.00	270,000.00	4,713,441.90	114,737.68	4,828,179.58	100,875.00	(85,474.20)	4,826,098.46	30,800.00
September	6,755	70	2,576,881.20	319,007.70	1,575,000.00	270,000.00	4,740,888.90	115,835.56	4,856,724.46	101,325.00	(85,846.44)	4,853,671.38	30,800.00
October	6,825	45	2,594,525.70	319,007.70	1,575,000.00	270,000.00	4,758,533.40	116,541.34	4,875,074.74	102,375.00	(86,715.00)	4,872,649.01	30,800.00
November	6,870	45	2,612,170.20	319,007.70	1,575,000.00	270,000.00	4,776,177.90	117,247.12	4,893,425.02	103,050.00	(87,273.36)	4,891,009.37	30,800.00
December	6,915	40	2,627,854.20	319,007.70	1,575,000.00	270,000.00	4,791,861.90	117,874.48	4,909,736.38	103,725.00	(87,831.72)	4,907,453.14	30,800.00
		500	30,371,673.90	3,828,092.40	18,900,000.00	3,240,000.00							369,600.00

TOTAL WATER SALES

56,339,766.30 1,367,990.65 57,707,756.95 1,199,925.00 (1,016,942.76)

Total receipts on water sales

57,517,848.64

OTHER REVENUES

Installation Fees	500 x 2500	1,250,000.00
MRRF		1,199,925.00
PAC		372,745.80
Service fees		187,500.00
<b>Total</b>		<b>3,010,170.80</b>

Breakdown of Other Receipts

Collection from Production assessment	372,745.80
Accounts Receivable - Previous Years (60%)	2,581,374.71
Accounts receivable others (PY) (75%)	417,398.63
Installation Fees (500 @ 2500.00) x 75%	937,500.00
Service fees	187,500.00
<b>TOTAL</b>	<b>4,496,519.14</b>

Prepared by:  
*Renelyn N. Jardin*  
RENELYN N. JARDIN  
Division Manager C  
Admin, Finance and Commercial

Recommended by:  
*Engr. Winston M. Makilan*  
ENGR. WINSTON M. MAKILAN  
General Manager

Approved by:  
*Edgardo M. Alcantara*  
EDGARDO M. ALCANTARA  
Chairman of the Board

**MURCIA WATER DISTRICT**  
**Revised Summary of Proposed Disbursements**  
**Year 2023**

PAGE NO.	ACCOUNT CODE	ACCOUNT NAME
1	1 04 04 010	Office Supplies Inventory
2	1 04 04 120	Chemicals and Filtering Supplies

3	1 06 02 010	Land Improvements/Watershed Improvements
4	1 06 03 040	Water Supply System
5	1 06 03 110	Utility Plant In Service (UPIS)
6	1 06 04 010	Building and other improvements
7	1 06 05 020	Office Equipment
8	1 06 05 030	Information and Communication Technical Equipment
9	1 06 05 070	Communication Equipment
10	1 06 05 080	Construction & Heavy Equipment
11	1 06 05 140	Technical and Scientific Equipment
12	1 06 05 990	Other Machinery and Equipment
13	1 06 06 010	Motor Vehicles
14	1 06 07 010	Furniture and Fixtures
15	1 08 01 020	Computer Software
		<b>Total CAPEX</b>

16	2 01 02 040	Loans Payable
----	-------------	---------------

17	5 01 01 010	Salaries and Wages -Regular
18	5 01 01 020	Salaries and Wages - Casual/Contractual
19	5 01 02 010	Personnel Economic Relief Allowance
20	5 01 02 020	Representation Allowance
21	5 01 02 030	Transportation Allowance
22	5 01 02 040	Clothing and Uniform Allowance
23	5 01 02 100	Honoraria
24	5 01 02 130	Overtime and Night Differential Pay
25	5 01 02 140	Year-end/Mid-year Bonus
26	5 01 02 150	Cash Gift

2023		
<u>Admin, Commercial and Finance</u>	<u>Engineering and Operations</u>	<u>APPROVED BUDGET</u>
631,800.60		631,800.60
	890,000.00	890,000.00

	600,000.00	600,000.00
	1,500,000.00	1,500,000.00
1,565,000.00	6,005,000.00	7,570,000.00
	2,410,000.00	2,410,000.00
16,000.00		16,000.00
218,000.00	50,000.00	268,000.00
	60,000.00	60,000.00
	170,000.00	170,000.00
	550,000.00	550,000.00
20,000.00	30,000.00	50,000.00
1,200,000.00	225,000.00	1,425,000.00
85,000.00	15,000.00	100,000.00
950,400.00	-	950,400.00
<b>4,054,400.00</b>	<b>11,615,000.00</b>	<b>15,669,400.00</b>

2,205,781.75		2,205,781.75
--------------	--	--------------

16,081,560.00		16,081,560.00
1,674,000.00		1,674,000.00
1,248,000.00		1,248,000.00
222,000.00	-	222,000.00
222,000.00	-	222,000.00
312,000.00	-	312,000.00
1,385,720.00		1,385,720.00
513,675.24	-	513,675.24
2,636,219.00	-	2,636,219.00
260,000.00	-	260,000.00



PAGE NO.	ACCOUNT CODE	ACCOUNT NAME
27	5 01 02 990	Other Bonuses and Allowances
28	5 01 03 010	Retirement and Life Insurance Premiums
29	5 01 03 020	PAG-IBIG Contributions
30	5 01 03 030	PHILHEALTH Contributions
31	5 01 03 040	Employees Compensation Insurance Premiums
32	5 01 04 990	Other Personnel Benefits
		<b>Total Personnel Services</b>

2023		
Admin., Commercial and Finance	Engineering and Operations	APPROVED BUDGET
1,043,930.95	-	1,043,930.95
1,929,787.20	-	1,929,787.20
62,400.00	-	62,400.00
367,989.39	-	367,989.39
62,400.00	-	62,400.00
829,079.77	-	829,079.77
<b>28,850,761.55</b>	-	<b>28,850,761.55</b>

33	5 02 01 010	Traveling Expenses
34	5 02 02 010	Training Expenses
35	5 02 03 090	Fuel, Oil and Lubricants
36	5 02 04 020	Electricity
37	5 02 05 010	Postage and Courier Services
38	5 02 05 020	Telephone - Landline/Mobile
39	5 02 07 010	Survey
40	5 02 09 010	Generation Transmission Expense
41	5 02 10 030	Extraordinary and Miscellaneous Expense
42	5 02 11 010	Legal Services
43	5 02 11 020	Auditing Services
44	5 02 11 990	Other Professional Services
45	5 02 12 030	Security Services
46	5 02 13 050	Repair and Maintenance - Machinery and Equipment
47	5 02 13 060	Repair and Maintenance - Transportation Equipment
48	5 02 13 030	Repair and Maintenance - Infrastructure Assets
49	5 02 13 040	Repair and Maintenance - Buildings and other structures
50	5 02 15 010	Taxes, duties and Licences
51	5 02 15 030	Insurance Expense
52	5 02 99 010	Advertising and Promotion
53	5 02 99 020	Printing and Publication
54	5 02 99 030	Representation Expense
55	5 02 99 080	Donations
56	5 02 99 180	Major Events and Conventions Expenses
57	5 02 99 990	Other Operating and Maintenance Expense
		<b>Total O &amp; M Expenses</b>

50,000.00		50,000.00
1,504,400.00		1,504,400.00
417,600.00	1,117,850.00	1,535,450.00
600,000.00	624,000.00	1,224,000.00
15,000.00		15,000.00
426,000.00	26,400.00	452,400.00
	500,000.00	500,000.00
	817,000.00	817,000.00
116,400.00		116,400.00
132,500.00		132,500.00
330,000.00		330,000.00
65,000.00		65,000.00
1,020,000.00		1,020,000.00
45,000.00	120,000.00	165,000.00
40,000.00	180,000.00	220,000.00
	928,000.00	928,000.00
30,000.00	100,000.00	130,000.00
1,261,787.36		1,261,787.36
50,000.00		50,000.00
60,000.00		60,000.00
160,000.00		160,000.00
180,000.00		180,000.00
170,000.00		170,000.00
530,000.00		530,000.00
21,000.00		21,000.00
<b>7,224,687.36</b>	<b>4,413,250.00</b>	<b>11,637,937.36</b>

PAGE NO.	ACCOUNT CODE	ACCOUNT NAME
58	5 03 01 020	Interest Expense
59	5 03 01 040	Bank Charges
		<b>Total Financial Expense</b>
<b>GRAND TOTAL (Operation Funds)</b>		

2023		
<u>Admin, Commercial and Finance</u>	<u>Engineering and Operations</u>	<u>APPROVED BUDGET</u>
153,256.00		153,256.00
4,000.00		4,000.00
<b>157,256.00</b>	-	<b>157,256.00</b>
<b>43,124,687.25</b>	<b>16,918,250.00</b>	<b>60,042,937.25</b>

Prepared by:

by: 

**RENELYN N. JARDIN**

Division Manager C

Admin, Finance and Commercial

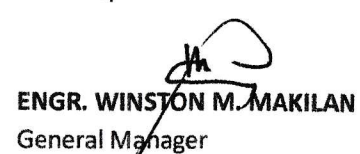
Conforme and verified by:

  
**ENGR. PAUL G. OÑAS**

Division Manager C

Engineering and Operations

Noted by:

  
**ENGR. WINSTON M. MAKILAN**  
General Manager