



Republic of the Philippines  
Province of Negros Occidental  
MURCIA WATER DISTRICT

STATEMENT OF FINANCIAL POSITION  
August 2023

**ASSETS**

	Amount	%
<b>Current Assets:</b>		
Cash - Collecting Officer	P 77,312.42	0.04
CCO- Teller's Fund	10,000.00	0.01
Petty Cash Fund	10,000.00	0.01
Cash in Bank (LPB Operation)	8,537,332.09	4.50
Cash in Bank (DBP Special)	1,287,185.75	0.68
Sinking Fund (DBP)	6,526,230.96	3.44
Accounts receivable-customers	6,868,394.24	3.52
Allowance for Impairment-AR	(133,149.29)	(0.07)
Advances for Operating Expenses	78,090.00	0.04
Advances to Special Disbursing Officer	252,843.17	0.13
Advances to officers and employees	139,140.04	0.07
Due from officers & Employees	1,631,053.90	0.86
Other Receivable	641,621.50	0.34
Office Supplies Inventory	586,324.59	0.31
Chemicals & Filtering Supplies Inventory	256,724.49	0.14
Other Supplies & Materials Inventory	1,312,511.90	0.69
Semi-Expendable Other Machinery & Equipment	246,799.69	0.13
Semi-Expendable Communication Equip.	198,123.00	0.10
Semi-Expendable-Furniture & Fixture	85,389.00	0.05
Guaranty Deposits	131,546.14	0.07
<b>Total Current Assets</b>	<b>P 28,541,473.59</b>	<b>15.06</b>
<b>Non-Current Assets:</b>		
<b>Property, Plant, &amp; Equipment:</b>		
Land	P 11,770,000.00	6.21
Building	7,940,908.17	4.19
Accumulated Depreciation-Building	(340,607.90)	(0.18)
Other Structures	4,491,283.30	2.37
Accumulated Depreciation-Other Structures	(71,333.36)	(0.04)
Leased Assets Improvements-Bldg.	263,960.40	0.14
Accumulated Depreciation-Leased Assets Improver	(205,515.40)	(0.11)
Bearer Trees, Plants and Crops	953,409.21	0.50
Accumulated Depreciation-Bearer Trees, Plants and	(163,401.00)	(0.09)
Plant (UPIS)	139,390,717.88	73.53
Accumulated Depreciation-Plant	(24,629,557.63)	(12.99)
Motor Vehicles	3,878,550.00	2.05
Accum. Depr. -Motor Vehicles	(662,932.19)	(0.35)
Communication Equipment	154,420.00	0.08
Accumulated Depr.-Comm. Equipment	(92,178.00)	(0.05)
Construction and Heavy Equipment	64,000.00	0.03
Accumulated Depr.-Construction and Heavy Equipm	(12,804.75)	(0.01)
Office Equipment	3,029,024.44	1.60
Accumulated Depr.-Office Equipment	(1,785,376.13)	(0.94)
Information & Communication Tech. Equip	263,920.00	0.14
Accumulated Depr.-Information & Communication T	(88,366.57)	(0.05)
Other Machinery & Equipment	2,212,352.70	1.17
Accumulated Depr.-Other Machinery & Equip	(1,328,459.67)	(0.70)
Furniture & Fixtures	202,098.76	0.11
Accumulated Depr.-Furniture & Fixtures	(72,760.97)	(0.04)
Water Supply System	13,506,207.70	7.12
Accumulated Depr.-Water Supply System	(1,285,061.71)	(0.68)
Construction in progress- Infrastructure Asset	516,836.92	0.27
Construction in Progress-Buildings and other Structures	21,113.49	0.01
Development in Progress-Computer Software	1,434,505.00	0.76
<b>Net Property, Plant &amp; Equipment</b>	<b>P 159,354,952.69</b>	<b>84.06</b>
<b>Intangible Assets:</b>		
Computer Software	2,493,682.78	1.32
Accumulated Amort.-Computer Software	(897,895.14)	(0.47)
Website	74,500.00	0.04
<b>TOTAL ASSETS</b>	<b>P 189,566,713.92</b>	<b>100.00</b>

**LIABILITIES AND EQUITY**

<b>Current Liabilities:</b>		
Accounts Payable	P 2,386,218.10	1.26
Due to BIR	172,321.82	0.09
Due to GSIS	291,000.45	0.15
Due to PAG-IBIG	21,988.86	0.01
Due to PhilHealth	28,867.81	0.02
Other Payable	0.02	0.00
Due to Officers Employees	2,014.40	0.00
Current Portion of Long-term Debts	633,369.75	0.33
	<b>P 3,535,791.21</b>	
<b>Non-Current Liabilities:</b>		
Loans payable LA# 4-2326 RL	P 4,862,033.20	2.56
<b>Total Liabilities</b>	<b>P 8,397,824.41</b>	<b>4.43</b>
<b>Equity:</b>		
Government Equity	P 1,870,725.00	0.99
Contributed Capital	1,800,000.00	0.95
Retained earnings	162,965,687.33	85.97
Add (Deduct) Net Income (Loss)	14,532,477.18	7.67
<b>Total Equity</b>	<b>P 181,168,889.51</b>	<b>95.57</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>P 189,566,713.92</b>	<b>100.00</b>

Prepared by:  
  
ANALIZA A. BELLEZA  
Corp. Budget Specialist B

Noted:  
  
ENGR. WINSTON M. MAKILAN  
General Manager

Checked by:  
  
RENELYN N. JARDIN  
Division Manager



Republic of the Philippines  
Province of Negros Occidental  
MURCIA WATER DISTRICT

STATEMENT OF COMPREHENSIVE INCOME  
August 2023

	CM	YTD
<b>REVENUES:</b>		
Waterworks System Fees	₱ 5,348,820.95	₱ 41,158,256.95
Fines & Penalties-Service Income	126,368.03	882,207.93
Penalty Charges-Illegal Connections	-	35,800.00
Other Business Income	169,460.95	586,718.10
Miscellaneous Income	135,340.00	1,079,955.00
<b>Gross Revenue</b>	<b>₱ 5,779,989.93</b>	<b>₱ 43,742,937.98</b>
<b>EXPENSES:</b>		
<b>Personnel Services:</b>		
Salaries & Wages-Regular	₱ 1,124,524.00	₱ 8,478,797.23
Salaries & Wages-Casual/Contractual	242,934.50	1,807,111.34
Personnel Economic Relief Allowance	98,000.00	776,000.00
Representation Allowance	18,500.00	148,000.00
Transportation Allowance	18,500.00	148,000.00
Clothing & Uniform Allowance	-	294,000.00
Honoraria	64,568.67	887,918.19
Midyear/Year-end Bonus & Cash Gift	-	1,171,061.00
Other Bonuses & Allowances	669,508.45	698,259.00
Retirement & Life Insurance Premiums	142,263.49	1,136,517.46
PAG-IBIG Contributions	4,900.00	38,000.00
PHILHEALTH Contributions	23,137.24	180,962.01
Employees Compensation Insurance Premiums	4,900.00	38,700.00
Terminal Leave Benefits	35,192.72	414,733.86
Overtime & Night Pay	13,682.00	98,605.65
<b>Total Personnel Services:</b>	<b>₱ 2,460,611.07</b>	<b>₱ 16,316,665.74</b>
<b>Maintenance &amp; Other Operating Expenses:</b>		
Office Supplies Expense	46,399.48	324,645.13
Fuel, Oil & Lubricant Expense	48,133.62	424,566.28
Training Expense	42,063.00	618,297.13
Traveling Expenses	-	7,820.00
Electricity Expenses	154,931.61	671,933.41
Postage & Courier Services	408.00	5,248.00
Telephone Expense-Landline	23,417.36	189,073.18
Printing & Publication Expenses	-	50,072.00
Advertising & Promotional Expenses	-	6,000.00
Taxes, Duties and Licenses	-	934,442.14
Representation Expense	2,743.00	87,050.00
Survey expenses	-	3,518.00
Generation, Transmission & Distribution expenses	105,024.54	944,730.63
Chemicals & Filtering Supplies expense	-	348.00
Extraordinary & Miscellaneous Exp.	-	19,244.75
Donations	14,980.15	28,878.15
Legal Services	-	79,300.00
Major Events and Conventions Expenses	36,643.50	64,643.65
Other Professional Services	12,910.00	12,910.00
Security Services	84,999.38	679,995.04
Repair & Maint.-Infrastructure Assets	93,954.84	1,209,435.64
Repair & Maint.-Land Improvements	12,771.50	299,432.50
Repair & Maint.-Transportation Equipment	86,833.00	158,223.75
Repair & Maint. of buildings & structures	350.00	135,392.63
Repair & Maint. of other machinery & Equipt.	500.00	47,141.10
Repair & Maint. of Furniture & Fixture	-	38.00
Other Maintenance expense	970.00	28,558.00
<b>Total Maintenance Expenses</b>	<b>₱ 768,032.98</b>	<b>₱ 7,030,937.11</b>
<b>Financial Expenses</b>		
Interest Expense	10,979.00	121,796.00
Bank Charges	200.00	2,710.00
<b>Total Financial Expenses</b>	<b>₱ 11,179.00</b>	<b>₱ 124,506.00</b>
<b>Non-Cash Expenses:</b>		
Depreciation-Infrastructure Assets	512,730.84	3,935,253.00
Depreciation Exp. - Bldg. and other Structures	38,037.47	218,864.02
Depreciation Exp. - Bearer Trees, Plants and Crops	17,244.69	105,300.09
Depreciation Exp. - Leased Assets Improvements-Bldg.	2,775.19	22,201.52
Depreciation Exp. - Transportation Equipment	39,685.89	248,142.14
Depreciation-Machinery & Equipt.	54,854.86	444,110.87
Depreciation-Furniture & Fixture	2,192.43	18,004.14
<b>Total Depreciation Expense</b>	<b>₱ 667,521.37</b>	<b>₱ 4,991,875.78</b>
Amortization - Computer Software	25,477.06	183,649.84
<b>Total Operating Expenses</b>	<b>₱ 3,932,821.48</b>	<b>₱ 28,647,634.47</b>
<b>NET UTILITY OPERATING INCOME (LOSS)</b>	<b>₱ 1,847,168.45</b>	<b>₱ 15,095,303.51</b>
Interest Income	-	4,178.94
Other Discounts	(67,761.99)	(567,005.27)
<b>NET INCOME (LOSS)</b>	<b>₱ 1,779,406.46</b>	<b>₱ 14,532,477.18</b>

Prepared by:  
  
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Noted:  
  
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Checked by:  
  
RENELYN N. JARDIN  
Division Manager



Republic of the Philippines  
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MURCIA WATER DISTRICT  
STATEMENT OF CASHFLOW  
August 2023

	CM	YTD
<b>CASH INFLOWS:</b>		
Collection of Water bills	P 4,042,102.89	P 40,328,319.98
Collection of MRRF	128,760.00	1,042,235.00
Collection of Other Receivables	95,995.60	1,004,457.40
Interest Revenue & other Bank credits		1,953.54
Collection of Miscellaneous Service Revenue	13,721.00	120,583.50
Collection of Refund to CA/Dues	15,496.50	97,922.39
Due from Officers and Employees	3,649.00	20,394.50
Discounts	(62,297.00)	(530,821.00)
Guaranty/Security Deposit(Ahvio)		(60,032.84)
<b>Total Cash Inflows</b>	<b>P 4,237,427.99</b>	<b>P 42,025,012.47</b>
<b>CASH OUTFLOWS:</b>		
Payment for Salaries and Wages (J.O. & Casual)	P 90,855.15	P 963,184.65
Payment for Salaries and Wages (Regular)	748,338.04	5,410,474.12
Payment for Leave Monetization	35,192.72	414,733.86
Payment for Year-End/midyear bonus/other bonuses		1,181,061.00
Payment for Cash Advances	1,056,079.92	5,132,466.94
Payment for Philhealth Contribution	46,274.48	361,924.02
Payment for Auditing Services	51,562.50	51,562.50
Payment for GSIS w/ EC & loan Contribution	370,061.68	2,892,153.64
Payment for Pag-ibig Contribution & Loan	20,039.69	178,818.06
Payment for Utilization of Spring	50,000.00	400,000.00
Payment for LBP Salary Loan	69,639.57	532,929.44
Payment for MOEMPCO Loan	16,129.99	109,789.92
Payment for DBP Loan	82,414.71	742,708.19
Payment for Fuel, Oil and Lubricants	59,648.05	517,170.74
Payment for Traveling Expenses		4,500.00
Payment for Representation Expenses		49,048.00
Payment for Telephone/Mobile Expenses	48,714.05	378,173.26
Payment for Electricity Expense	148,617.87	640,219.78
Payment for Printing Expenses		44,688.00
Payment for Donation	12,016.40	12,016.40
Payment for Honorarium/ Director's Fee & Re-imburseable Exp.	46,008.44	495,606.59
Payment for Legal Services		79,300.00
Payment for Security Services	84,445.51	675,564.08
Payment for Accounts Payable		141,944.98
Payment for Taxes, Duties & Licenses	6,000.00	939,442.14
Payment for Training Expenses	36,000.00	295,947.18
Payment for Extraordinary & Miscellaneous Exp.		15,500.00
Payment for Advertising & Promotional Expenses		5,000.00
Payment for Survey Expense		3,518.00
Payment for Bank Charges		900.00
Payment for Bacteriological and Physical, Chemical Test	2,700.00	18,900.00
Payment for Chem. & filtering Materials /Generation Transmission		99,285.35
Payment for the purchase of UPIS /Project Materials	234,594.72	4,551,383.61
Payment for Semi-Expendable-Furniture & Fixture	8,091.96	84,183.21
Payment for Semi-Expendable-Information & Com.		154,760.95
Payment for Semi-Expendable Other Machinery	19,903.80	240,950.85
Payment for Buildings & Other Structures		1,712,355.45
Payment for the purchase of Construction & Heavy Equip.		84,232.15
Payment for Service Connection Materials and Water Meter		729,622.26
Payment for the purchase of Water Treatment Supplies		113,287.50
Payment for Office Supplies Inventory	161,833.34	524,114.73
Payment for the purchase of Motor Vehicles	1,126,250.00	1,338,723.22
Payment for Land Improvements		68,000.18
Payment for Accounting System	40,000.00	240,000.00
Payment for GIS and other Software		354,000.00
Deposit of Cash Reserves	193,820.99	1,279,072.43
Payment for Petty Cash Replenishment	12,577.40	97,521.72
Payment for Other Maintenance & Operating Expense		11,235.74
Payment for Maint. of Infrastructure Assets	55,002.68	396,255.85
Payment for Maint. of Land Improvements	2,800.00	109,795.18
Payment for Maint. of Motor Vehicles	84,782.74	152,253.89
Payment for Maint. of Buildings & Other Structures		75,381.30
Payment for Maint. of Office Equipment		8,220.00
Payment for Maint. of Machinery & Equipment		32,477.13
Payment for Taxes Withheld	106,972.62	1,008,180.75
Payment for Debt Service to LWUA	211,671.00	1,694,208.00
Payment for Refunds on Advances		16,308.70
<b>Total Cash Outflows</b>	<b>P 5,337,040.02</b>	<b>P 37,865,055.64</b>
<b>NET RECEIPTS (DISBURSEMENTS)</b>	<b>P (1,099,612.03)</b>	<b>P 4,159,956.83</b>
<b>ADD, CASH BALANCE - BEGINNING</b>	<b>11,021,442.29</b>	<b>5,761,873.43</b>
<b>CASH BALANCE - ENDING</b>	<b>P 9,921,830.26</b>	<b>P 9,921,830.26</b>

**BREAKDOWN:**

Cash on hand	P 77,312.42
CCO-Teller's Fund	10,000.00
Cash in bank	9,824,517.84
Petty Cash Fund	10,000.00
<b>Total</b>	<b>P 9,921,830.26</b>

Prepared by:  
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Noted:  
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