



Republic of the Philippines
Province of Negros Occidental
MURCIA WATER DISTRICT

STATEMENT OF FINANCIAL POSITION
January 2023

ASSETS

	Amount	%
Current Assets:		
Cash - Collecting Officer	P 130,265.09	0.07
Petty Cash Fund	10,000.00	0.01
Cash in Bank (LPB Operation)	5,828,634.83	3.26
Cash in Bank (DBP Special)	636,866.95	0.36
Sinking Fund (DBP)	5,399,969.05	3.02
Accounts receivable-customers	6,194,467.52	3.47
Allowance for Impairment-AR	(133,149.29)	(0.07)
Advances for Operating Expenses	76,000.00	0.04
Advances to Special Disbursing Officer	304,549.26	0.17
Due from officers & Employees	1,623,669.60	0.91
Other Receivable	468,269.10	0.26
Office Supplies Inventory	329,246.62	0.18
Chemicals & Filtering Supplies Inventory	628,974.96	0.35
Other Supplies & Materials Inventory	1,418,802.26	0.79
Semi-Expendable Other Machinery & Equipment	89,000.00	0.05
Semi-Expendable Communication Equip.	94,670.00	0.05
Semi-Expendable-Furniture & Fixture	41,950.00	0.02
Guaranty Deposits	80,000.00	0.04
Total Current Assets	P 23,222,185.95	12.99
Non-Current Assets:		
Property, Plant & Equipment:		
Land	P 11,770,000.00	6.58
Building	6,435,908.52	3.60
Accumulated Depreciation-Building	(209,167.01)	(0.12)
Other Structures	794,772.50	0.44
Accumulated Depreciation-Other Structures	(5,161.78)	(0.00)
Leased Assets Improvements-Bldg.	263,960.40	0.15
Accumulated Depreciation-Leased Assets Improver	(186,089.07)	(0.10)
Bearer Trees, Plants and Crops	264,355.00	0.15
Accumulated Depreciation-Bearer Trees, Plants and	(64,709.79)	(0.04)
Plant (UPIS)	134,700,785.97	75.36
Accumulated Depreciation-Plant	(21,621,219.73)	(12.10)
Motor Vehicles	2,464,050.00	1.38
Accum. Depr. -Motor Vehicles	(473,657.71)	(0.26)
Communication Equipment	154,420.00	0.09
Accumulated Depr.-Comm. Equipment	(77,429.10)	(0.04)
Office Equipment	2,979,616.44	1.67
Accumulated Depr.-Office Equipment	(1,600,064.75)	(0.90)
Information & Communication Tech. Equip	263,920.00	0.15
Accumulated Depr.-Information & Communication T	(49,526.23)	(0.03)
Other Machinery & Equipment	2,092,652.70	1.17
Accumulated Depr.-Other Machinery & Equip	(1,186,072.49)	(0.66)
Furniture & Fixtures	202,098.76	0.11
Accumulated Depr.-Furniture & Fixtures	(57,413.96)	(0.03)
Water Supply System	12,339,658.31	6.90
Accumulated Depr.-Water Supply System	(829,290.42)	(0.46)
Construction in progress- Land Improvements	1,128,012.16	0.63
Construction in progress- Infrastructure Asset	1,181,726.67	0.66
Construction in Progress-Buildings and other Structures	2,147,749.81	1.20
Development in Progress-Computer Software	1,984,605.00	1.11
Net Property, Plant & Equipment	P 154,808,490.20	86.61
Intangible Assets:		
Computer Software	1,443,682.78	0.81
Accumulated Amort.-Computer Software	(733,297.37)	(0.41)
TOTAL ASSETS	P 178,741,061.56	100.00

LIABILITIES AND EQUITY

Current Liabilities:		
Accounts Payable	P 2,484,798.10	1.39
Due to BIR	94,176.81	0.05
Due to GSIS	244,415.89	0.14
Due to PAG-IBIG	25,206.14	0.01
Due to PhilHealth	33,823.21	0.02
Guaranty /Security Deposits Payable	24,253.63	0.01
Other Payable	0.08	0.00
Due to Officers Employees	1,951.25	0.00
Current Portion of Long-term Debts	2,013,314.75	1.13
	P 4,921,939.86	
Non-Current Liabilities:		
Loans payable LA# 4-2326 RL	P 4,862,033.20	2.72
Total Liabilities	P 9,783,973.06	5.47
Equity:		
Government Equity	P 1,870,725.00	1.05
Contributed Capital	1,800,000.00	1.01
Retained earnings	163,391,463.21	91.41
Add (Deduct) Net Income (Loss)	1,894,900.29	1.06
Total Equity	P 168,957,088.50	94.53
TOTAL LIABILITIES AND EQUITY	P 178,741,061.56	100.00

Prepared by:

ANALIZA A. BELLEZA
Senior Corp. Account Analyst

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
January 2023

	CM	YTD
REVENUES:		
Waterworks System Fees	₱ 5,221,989.05	₱ 5,221,989.05
Fines & Penalties-Service Income	109,910.58	109,910.58
Other Business Income	25,321.38	25,321.38
Miscellaneous Income	133,415.00	133,415.00
Gross Revenue	₱ 5,490,636.01	₱ 5,490,636.01
EXPENSES:		
Personnel Services:		
Salaries & Wages-Regular	₱ 1,039,972.59	₱ 1,039,972.59
Salaries & Wages-Casual/Contractual	145,828.86	145,828.86
Personnel Economic Relief Allowance	94,000.00	94,000.00
Representation Allowance	18,500.00	18,500.00
Transportation Allowance	18,500.00	18,500.00
Clothing & Uniform Allowance	258,000.00	258,000.00
Honoraria	56,155.00	56,155.00
Retirement & Life Insurance Premiums	126,391.32	126,391.32
PAG-IBIG Contributions	4,300.00	4,300.00
PHILHEALTH Contributions	20,443.12	20,443.12
Employees Compensation Insurance Premiums	4,300.00	4,300.00
Terminal Leave Benefits	40,381.05	40,381.05
Overtime & Night Pay	16,722.42	16,722.42
Total Personnel Services:	₱ 1,843,494.36	₱ 1,843,494.36
Maintenance & Other Operating Expenses:		
Office Supplies Expense	39,161.98	39,161.98
Fuel, Oil & Lubricant Expense	91,133.67	91,133.67
Training Expense	35,958.00	35,958.00
Traveling Expenses	900.00	900.00
Postage & Courier Services	538.00	538.00
Telephone Expense-Landline	21,332.50	21,332.50
Taxes, Duties and Licenses	282,120.54	282,120.54
Representation Expense	8,238.00	8,238.00
Generation, Transmission & Distribution expenses	116,881.12	116,881.12
Chemicals & Filtering Supplies expense	348.00	348.00
Extraordinary & Miscellaneous Exp.	1,000.00	1,000.00
Donations	11,994.00	11,994.00
Security Services	84,999.38	84,999.38
Repair & Maint.-Infrastructure Assets	270,599.17	270,599.17
Repair & Maint.-Land Improvements	11,050.00	11,050.00
Repair & Maint.-Transportation Equipment	2,826.28	2,826.28
Repair & Maint. of buildings & structures	31,073.00	31,073.00
Repair & Maint. of other machinery & Equipmt.	7,170.00	7,170.00
Other Maintenance expense	2,940.00	2,940.00
Total Maintenance Expenses	₱ 1,020,263.64	₱ 1,020,263.64
Financial Expenses		
Interest Expense	19,414.00	19,414.00
Bank Charges	450.00	450.00
Total Financial Expenses	₱ 19,864.00	₱ 19,864.00
Non-Cash Expenses:		
Depreciation-Infrastructure Assets	471,143.81	471,143.81
Depreciation Exp. - Bldg. and other Structures	21,251.55	21,251.55
Depreciation Exp. - Bearer Trees, Plants and Crops	6,608.88	6,608.88
Depreciation Exp. - Leased Assets Improvements-Bldg.	2,775.19	2,775.19
Depreciation Exp. - Transportation Equipment	58,867.66	58,867.66
Depreciation-Machinery & Equipmt.	50,018.32	50,018.32
Depreciation-Furniture & Fixture	2,657.13	2,657.13
Total Depreciation Expense	₱ 613,322.54	₱ 613,322.54
Amortization - Computer Software	19,052.07	19,052.07
Total Operating Expenses	₱ 3,515,996.61	₱ 3,515,996.61
NET UTILITY OPERATING INCOME (LOSS)	₱ 1,974,639.40	₱ 1,974,639.40
Other Discounts	(79,739.11)	(79,739.11)
NET INCOME (LOSS)	₱ 1,894,900.29	₱ 1,894,900.29

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


Republic of the Philippines
Province of Negros Occidental
MURCIA WATER DISTRICT
STATEMENT OF CASHFLOW
January 2023

	CM	YTD
CASH INFLOWS:		
Collection of Water bills	₱ 4,097,944.61	₱ 4,097,944.61
Collection of MRRF	139,225.00	139,225.00
Collection of Other Receivables	172,557.30	172,557.30
Collection of Miscellaneous Service Revenue	4,550.00	4,550.00
Collection of Refund to CA/Dues	315.00	315.00
Due from Officers and Employees	3,743.00	3,743.00
Discounts	(75,548.00)	(75,548.00)
Guaranty/Security Deposit(Alvio)	(35,269.21)	(35,269.21)
Total Cash Inflows	₱ 4,307,517.70	₱ 4,307,517.70
CASH OUTFLOWS:		
Payment for Salaries and Wages (J.O. & Casual)	₱ 79,083.34	₱ 79,083.34
Payment for Salaries and Wages (Regular)	663,896.29	663,896.29
Payment for Leave Monetization	40,381.05	40,381.05
Payment for Cash Advances	534,489.81	534,489.81
Payment for Philhealth Contribution	40,886.24	40,886.24
Payment for GSIS w/ EC & loan Contribution	332,102.87	332,102.87
Payment for Pag-ibig Contribution & Loan	21,347.00	21,347.00
Payment for Utilization of Spring	50,000.00	50,000.00
Payment for LBP Salary Loan	42,907.36	42,907.36
Payment for MOEMPCO Loan	13,379.99	13,379.99
Payment for DBP Loan	106,549.39	106,549.39
Payment for Fuel, Oil and Lubricants	91,133.67	91,133.67
Payment for Traveling Expenses	900.00	900.00
Payment for Representation Expenses	2,347.00	2,347.00
Payment for Telephone/Mobile Expenses	40,384.22	40,384.22
Payment for Honorarium/ Director's Fee & Re-imburseable Exp.	45,777.00	45,777.00
Payment for Security Services	84,445.51	84,445.51
Payment for Accounts Payable	75,429.98	75,429.98
Payment for Taxes, Duties & Licenses	282,120.54	282,120.54
Payment for Training Expenses	1,908.00	1,908.00
Payment for Extraordinary & Miscellaneous Exp.	1,000.00	1,000.00
Payment for Bank Charges	200.00	200.00
Payment for Chem.& filtering Materials /Generation Transmissioi	2,700.00	2,700.00
Payment for Semi-Expendable-Furniture & Fixture	42,442.68	42,442.68
Payment for Semi-Expendable-Information & Com.	89,598.39	89,598.39
Payment for Semi-Expendable Other Machinery	84,232.15	84,232.15
Payment for Office Supplies Inventory	16,041.97	16,041.97
Payment for Land Improvements	30,000.00	30,000.00
Payment for GIS and other Software	36,750.00	36,750.00
Deposit of Cash Reserves	155,035.92	155,035.92
Payment for Petty Cash Replenishment	6,273.00	6,273.00
Payment for Maint. of Infrastructure Assets	67,669.65	67,669.65
Payment for Maint. of Land Improvements	5,050.00	5,050.00
Payment for Maint. of Motor Vehicles	2,826.28	2,826.28
Payment for Maint. of office Equipment	1,600.00	1,600.00
Payment for Maint. of Machinery & Equipment	5,500.00	5,500.00
Payment for Taxes Withheld	155,353.96	155,353.96
Payment for Debt Service to LWUA	211,881.00	211,881.00
Total Cash Outflows	₱ 3,463,624.26	₱ 3,463,624.26
NET RECEIPTS (DISBURSEMENTS)	₱ 843,893.44	₱ 843,893.44
ADD, CASH BALANCE - BEGINNING	5,761,873.43	5,761,873.43
CASH BALANCE - ENDING	₱ 6,605,766.87	₱ 6,605,766.87
BREAKDOWN:		
Cash on hand		₱ 130,265.09
Cash in bank		6,465,501.78
Petty Cash Fund		10,000.00
Total		₱ 6,605,766.87

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