



Republic of the Philippines
Province of Negros Occidental
MURCIA WATER DISTRICT

STATEMENT OF FINANCIAL POSITION
June 2023

ASSETS

	Amount	%
Current Assets:		
Cash - Collecting Officer	P 85,969.43	0.05
CCO- Teller's Fund	10,000.00	0.01
Petty Cash Fund	10,000.00	0.01
Cash in Bank (LPB Operation)	8,873,663.71	4.77
Cash in Bank (DBP Special)	1,136,990.49	0.61
Sinking Fund (DBP)	6,176,187.45	3.32
Accounts receivable-customers	4,549,654.54	2.44
Allowance for Impairment-AR	(133,149.29)	(0.07)
Advances for Operating Expenses	76,000.00	0.04
Advances to Special Disbursing Officer	256,656.67	0.14
Advances to officers and employees	87,740.04	0.05
Due from officers & Employees	1,627,189.09	0.87
Other Receivable	510,175.00	0.27
Office Supplies Inventory	506,892.39	0.27
Chemicals & Filtering Supplies Inventory	372,250.50	0.20
Other Supplies & Materials Inventory	1,601,446.72	0.86
Semi-Expendable Other Machinery & Equipment	226,489.69	0.12
Semi-Expendable Communication Equip.	198,123.00	0.11
Semi-Expendable-Furniture & Fixture	60,675.00	0.03
Guaranty Deposits	131,546.14	0.07
Total Current Assets	P 26,364,500.57	14.16
Non-Current Assets:		
Property, Plant & Equipment:		
Land	P 11,770,000.00	6.32
Building	7,940,908.17	4.27
Accumulated Depreciation-Building	(300,903.36)	(0.16)
Other Structures	2,186,170.46	1.17
Accumulated Depreciation-Other Structures	(34,962.96)	(0.02)
Leased Assets Improvements-Bldg.	263,960.40	0.14
Accumulated Depreciation-Leased Assets Improver	(199,965.02)	(0.11)
Bearer Trees, Plants and Crops	953,409.21	0.51
Accumulated Depreciation-Bearer Trees, Plants and	(128,911.62)	(0.07)
Plant (UPIS)	139,116,857.88	74.72
Accumulated Depreciation-Plant	(23,743,326.91)	(12.75)
Motor Vehicles	2,464,050.00	1.32
Accum. Depr. -Motor Vehicles	(596,310.41)	(0.32)
Communication Equipment	154,420.00	0.08
Accumulated Depr.-Comm. Equipment	(88,278.00)	(0.05)
Construction and Heavy Equipment	64,000.00	0.03
Accumulated Depr.-Construction and Heavy Equipm	(9,146.25)	(0.00)
Office Equipment	3,029,024.44	1.63
Accumulated Depr.-Office Equipment	(1,733,225.63)	(0.93)
Information & Communication Tech. Equip	263,920.00	0.14
Accumulated Depr.-Information & Communication T	(77,269.33)	(0.04)
Other Machinery & Equipment	2,212,352.70	1.19
Accumulated Depr.-Other Machinery & Equip	(1,289,556.19)	(0.69)
Furniture & Fixtures	202,098.76	0.11
Accumulated Depr.-Furniture & Fixtures	(68,376.11)	(0.04)
Water Supply System	12,814,936.77	6.88
Accumulated Depr.-Water Supply System	(1,148,170.76)	(0.62)
Construction in progress- Infrastructure Asset	727,839.16	0.39
Construction in Progress-Buildings and other Structures	2,049,190.99	1.10
Development in Progress-Computer Software	1,296,105.00	0.70
Net Property, Plant & Equipment	P 158,090,841.39	84.91
Intangible Assets:		
Computer Software	2,493,682.78	1.34
Accumulated Amort.-Computer Software	(846,941.02)	(0.45)
Website	74,500.00	0.04
TOTAL ASSETS	P 186,176,583.72	100.00

LIABILITIES AND EQUITY

Current Liabilities:		
Accounts Payable	P 2,480,834.70	1.33
Due to BIR	128,081.55	0.07
Due to GSIS	277,596.65	0.15
Due to PAG-IBIG	21,998.84	0.01
Due to PhilHealth	28,405.48	0.02
Guaranty /Security Deposits Payable	-	-
Other Payable	0.04	0.00
Due to Officers Employees	1,951.40	0.00
Current Portion of Long-term Debts	1,033,554.75	0.56
	P 3,972,423.41	
Non-Current Liabilities:		
Loans payable LA# 4-2326 RL	P 4,862,033.20	2.61
Total Liabilities	P 8,834,456.61	4.75
Equity:		
Government Equity	P 1,870,725.00	1.00
Contributed Capital	1,800,000.00	0.97
Retained earnings	162,955,687.33	87.53
Add (Deduct) Net Income (Loss)	10,715,714.78	5.76
Total Equity	P 177,342,127.11	95.25
TOTAL LIABILITIES AND EQUITY	P 186,176,583.72	100.00

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
June 2023

	CM	YTD
REVENUES:		
Waterworks System Fees	P 5,402,802.80	P 30,331,063.30
Fines & Penalties-Service Income	118,964.31	641,808.43
Penalty Charges-Illegal Connections	-	35,800.00
Other Business Income	111,481.23	356,726.39
Miscellaneous Income	135,280.00	804,165.00
Gross Revenue	P 5,768,528.34	P 32,169,563.12
EXPENSES:		
Personnel Services:		
Salaries & Wages-Regular	P 1,037,266.10	P 6,308,659.58
Salaries & Wages-Casual/Contractual	269,196.32	1,315,548.02
Personnel Economic Relief Allowance	98,000.00	580,000.00
Representation Allowance	18,500.00	111,000.00
Transportation Allowance	18,500.00	111,000.00
Clothing & Uniform Allowance	-	258,000.00
Honoraria	117,771.92	700,840.52
Midyear/Year-end Bonus & Cash Gift	-	1,171,061.00
Other Bonuses & Allowances	-	18,750.55
Retirement & Life Insurance Premiums	141,242.76	853,011.21
PAG-IBIG Contributions	4,900.00	28,200.00
PHILHEALTH Contributions	22,956.12	134,861.09
Employees Compensation Insurance Premiums	4,900.00	28,900.00
Terminal Leave Benefits	73,125.04	300,826.81
Overtime & Night Pay	15,633.90	76,488.55
Total Personnel Services:	P 1,821,992.16	P 11,997,147.33
Maintenance & Other Operating Expenses:		
Office Supplies Expense	59,981.96	212,055.58
Fuel, Oil & Lubricant Expense	(4,400.74)	339,272.45
Training Expense	100,683.98	561,734.13
Traveling Expenses	4,220.00	5,120.00
Electricity Expenses	1,200.00	422,519.68
Postage & Courier Services	714.00	4,251.00
Telephone Expense-Landline	23,910.98	142,873.36
Printing & Publication Expenses	320.00	49,712.00
Advertising & Promotional Expenses	-	5,000.00
Taxes, Duties and Licenses	-	623,170.47
Representation Expense	4,061.00	69,471.00
Survey expenses	3,518.00	3,518.00
Generation, Transmission & Distribution expenses	104,044.89	722,824.97
Chemicals & Filtering Supplies expense	-	348.00
Extraordinary & Miscellaneous Exp.	4,423.75	8,522.75
Donations	-	13,898.00
Legal Services	10,000.00	59,300.00
Major Events and Conventions Expenses	-	28,000.15
Security Services	84,999.38	509,996.28
Repair & Maint.-Infrastructure Assets	79,570.52	991,698.66
Repair & Maint.-Land Improvements	69,526.00	157,531.00
Repair & Maint.-Transportation Equipment	408.00	64,787.75
Repair & Maint. of buildings & structures	(43,476.00)	72,468.00
Repair & Maint. of other machinery & Equipt.	1,140.00	31,991.10
Other Maintenance expense	2,000.00	26,668.00
Total Maintenance Expenses	P 506,845.72	P 5,126,732.33
Financial Expenses		
Interest Expense	13,429.00	98,609.00
Bank Charges	-	2,260.00
Total Financial Expenses	P 13,429.00	P 100,869.00
Non-Cash Expenses:		
Depreciation-Infrastructure Assets	508,310.59	2,912,131.33
Depreciation Exp. - Bldg. and other Structures	32,274.69	142,789.08
Depreciation Exp. - Bearer Trees, Plants and Crops	17,244.69	70,810.71
Depreciation Exp. - Leased Assets Improvements-Bldg.	2,775.19	16,651.14
Depreciation Exp. - Transportation Equipment	24,530.54	181,520.36
Depreciation-Machinery & Equipt.	56,099.86	334,401.15
Depreciation-Furniture & Fixture	2,192.43	13,619.28
Total Depreciation Expense	P 643,427.99	P 3,671,923.05
Amortization - Computer Software	25,477.06	132,695.72
Total Operating Expenses	P 3,011,171.93	P 21,029,367.43
NET UTILITY OPERATING INCOME (LOSS)	P 2,757,356.41	P 11,140,195.69
Interest Income	922.38	2,797.08
Other Discounts	(71,699.86)	(427,277.99)
NET INCOME (LOSS)	P 2,686,578.93	P 10,715,714.78

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General Manager

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Division Manager



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

	<u>CM</u>	<u>YTD</u>
CASH INFLOWS:		
Collection of Water bills	₱ 5,173,789.19	₱ 31,370,286.81
Collection of MRRF	123,070.00	792,380.00
Collection of Other Receivables	132,330.00	793,191.10
Interest Revenue & other Bank credits	922.38	1,758.28
Collection of Miscellaneous Service Revenue	27,662.50	93,062.50
Collection of Refund to CA/Dues	22,716.54	68,812.89
Due from Officers and Employees		16,745.50
Discounts	(66,827.00)	(401,699.00)
Guaranty/Security Deposit(Alvio)	(19,341.99)	(60,032.84)
Total Cash Inflows	₱ <u>5,394,321.62</u>	₱ <u>32,674,505.24</u>
CASH OUTFLOWS:		
Payment for Salaries and Wages (J.O. & Casual)	₱ 150,764.12	₱ 722,639.58
Payment for Salaries and Wages (Regular)	658,039.44	3,996,411.23
Payment for Leave Monetization	73,125.04	300,826.81
Payment for Year-End/midyear bonus/other bonuses		1,171,061.00
Payment for Cash Advances	542,477.58	3,723,183.49
Payment for Philhealth Contribution	45,912.24	269,722.18
Payment for GSIS w/ EC & loan Contribution	372,791.68	2,151,962.16
Payment for Pag-ibig Contribution & Loan	23,439.75	138,738.68
Payment for Utilization of Spring	50,000.00	300,000.00
Payment for LBP Salary Loan	78,997.05	384,292.65
Payment for MOEMPCO Loan	13,379.99	80,279.94
Payment for DBP Loan	93,265.20	570,903.31
Payment for Fuel, Oil and Lubricants	69,352.54	419,139.64
Payment for Traveling Expenses	3,600.00	4,500.00
Payment for Representation Expenses		38,325.00
Payment for Telephone/Mobile Expenses	48,862.05	282,155.43
Payment for Electricity Expense		402,300.86
Payment for Printing Expenses		44,688.00
Payment for Honorarium/ Director's Fee & Re-imburseable Exp.	48,367.85	389,774.15
Payment for Legal Services	10,000.00	59,300.00
Payment for Security Services	84,445.51	506,673.06
Payment for Accounts Payable	66,515.00	141,944.98
Payment for Taxes, Duties & Licenses		622,170.47
Payment for Training Expenses	37,972.00	246,447.18
Payment for Extraordinary & Miscellaneous Exp.	3,500.00	5,500.00
Payment for Advertising & Promotional Expenses		5,000.00
Payment for Survey Expense	3,518.00	3,518.00
Payment for Bank Charges		900.00
Payment for Bacteriological and Physical, Chemical Test	2,700.00	13,500.00
Payment for Chem. & filtering Materials /Generation Transmission		99,285.35
Payment for the purchase of UPIS /Project Materials	408,844.57	4,047,493.58
Payment for Semi-Expendable-Furniture & Fixture		60,793.18
Payment for Semi-Expendable-Information & Com.	65,162.56	154,760.95
Payment for Semi-Expendable Other Machinery	30,096.43	221,047.05
Payment for Buildings & Other Structures	389,011.98	1,502,578.12
Payment for the purchase of Construction & Heavy Equip.		84,232.15
Payment for Service Connection Materials and Water Meter	103,779.16	648,008.70
Payment for the purchase of Water Treatment Supplies		113,287.50
Payment for Office Supplies Inventory	115,960.13	341,977.75
Payment for Land Improvements		30,000.00
Payment for Accounting System	60,000.00	180,000.00
Payment for GIS and other Software	36,750.00	280,500.00
Deposit of Cash Reserves	155,035.92	930,215.52
Payment for Petty Cash Replenishment	12,806.75	64,575.57
Payment for Other Maintenance & Operating Expense		11,235.74
Payment for Maint. of Infrastructure Assets	43,101.50	277,388.75
Payment for Maint. of Land Improvements	17,688.00	89,595.18
Payment for Maint. of Motor Vehicles		61,591.15
Payment for Maint. of Buildings & Other Structures		18,308.30
Payment for Maint. of Office Equipment		8,220.00
Payment for Maint. of Machinery & Equipment		19,867.85
Payment for Taxes Withheld	130,461.59	791,790.15
Payment for Debt Service to LWUA	211,731.00	1,270,836.00
Payment for Refunds on Advances		16,308.70
Total Cash Outflows	₱ <u>4,261,454.63</u>	₱ <u>28,319,755.04</u>
NET RECEIPTS (DISBURSEMENTS)	₱ <u>1,132,866.99</u>	₱ <u>4,354,750.20</u>
ADD, CASH BALANCE - BEGINNING	<u>8,983,756.64</u>	<u>5,761,873.43</u>
CASH BALANCE - ENDING	₱ <u><u>10,116,623.63</u></u>	₱ <u><u>10,116,623.63</u></u>

BREAKDOWN:

Cash on hand	₱ 85,969.43
CCO-Teller's Fund	10,000.00
Cash in bank	10,010,654.20
Petty Cash Fund	10,000.00
Total	₱ <u><u>10,116,623.63</u></u>

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ANALIZA A. BELLEZA
Corporate Budget Specialist B

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