



Republic of the Philippines
Province of Negros Occidental
MURCIA WATER DISTRICT

STATEMENT OF FINANCIAL POSITION
November 2023

ASSETS

	Amount	%
Current Assets:		
Cash - Collecting Officer	P 129,695.01	0.07
CCO- Teller's Fund	10,000.00	0.01
Petty Cash Fund	10,000.00	0.01
Cash in Bank (LPB Operation)	9,661,969.72	5.07
Cash In Bank (MRRF)	10,000.00	0.01
Cash in Bank (PAC)	10,000.00	0.01
Cash in Bank (DBP Special)	1,637,437.02	0.86
Sinking Fund (DBP)	7,029,353.00	3.69
Accounts receivable-customers	6,412,493.62	3.36
Allowance for Impairment-AR	(133,149.29)	(0.07)
Advances for Operating Expenses	78,790.00	0.04
Advances to Special Disbursing Officer	260,118.39	0.14
Advances to officers and employees	161,558.28	0.08
Due from officers & Employees	1,643,079.08	0.86
Other Receivable	616,126.00	0.32
Office Supplies Inventory	480,570.38	0.25
Chemicals & Filtering Supplies Inventory	855,231.43	0.45
Other Supplies & Materials Inventory	1,372,181.80	0.72
Semi-Expendable Office Equipment	28,848.00	0.02
Semi-Expendable Other Machinery & Equipment	425,756.23	0.22
Semi-Expendable Communication Equip.	199,123.00	0.10
Semi-Expendable-Furniture & Fixture	107,238.00	0.06
Guaranty Deposits	131,546.14	0.07
Total Current Assets	P 31,137,965.81	16.33
Non-Current Assets:		
Property, Plant & Equipment:		
Land	P 11,860,716.00	6.22
Building	7,940,908.17	4.16
Accumulated Depreciation-Building	(400,164.71)	(0.21)
Other Structures	4,491,283.30	2.35
Accumulated Depreciation-Other Structures	(125,888.96)	(0.07)
Leased Assets Improvements-Bldg.	263,960.40	0.14
Accumulated Depreciation-Leased Assets Improver	(213,840.97)	(0.11)
Bearer Trees, Plants and Crops	953,409.21	0.50
Accumulated Depreciation-Bearer Trees, Plants and	(215,135.07)	(0.11)
Plant (UPIIS)	139,390,717.88	73.09
Accumulated Depreciation-Plant	(25,956,596.59)	(13.61)
Motor Vehicles	3,878,550.00	2.03
Accum. Depr. -Motor Vehicles	(779,938.76)	(0.41)
Communication Equipment	154,420.00	0.08
Accumulated Depr. -Comm. Equipment	(98,028.00)	(0.05)
Construction and Heavy Equipment	64,000.00	0.03
Accumulated Depr. -Construction and Heavy Equipn	(17,423.25)	(0.01)
Office Equipment	3,029,024.44	1.59
Accumulated Depr. -Office Equipment	(1,862,652.12)	(0.98)
Information & Communication Tech. Equip	263,920.00	0.14
Accumulated Depr. -Information & Communication T	(105,012.43)	(0.06)
Other Machinery & Equipment	2,212,352.70	1.16
Accumulated Depr. -Other Machinery & Equip	(1,384,509.96)	(0.73)
Furniture & Fixtures	202,098.76	0.11
Accumulated Depr. -Furniture & Fixtures	(79,338.26)	(0.04)
Water Supply System	13,635,789.80	7.15
Accumulated Depr. -Water Supply System	(1,494,736.45)	(0.78)
Technical and Scientific Equip	210,636.00	0.11
Construction in progress- Infrastructure Asset	475,471.92	0.25
Construction in Progress-Buildings and other Structures	21,113.49	0.01
Development in Progress-Computer Software	1,672,105.00	0.88
Net Property, Plant & Equipment	P 157,987,211.54	82.84
Intangible Assets:		
Computer Software	2,493,682.78	1.31
Accumulated Amort.-Computer Software	(972,976.30)	(0.51)
Website	74,500.00	0.04
TOTAL ASSETS	P 190,720,383.83	100.00

LIABILITIES AND EQUITY

Current Liabilities:		
Accounts Payable	P 0.00	0.00
Due to BIR	100,006.42	0.05
Due to GSIS	283,234.71	0.15
Due to PAG-IBIG	22,738.91	0.01
Due to PhilHealth	28,185.52	0.01
Other Payable	(0.01)	(0.00)
Due to Officers Employees	(3,245.60)	(0.00)
Current Portion of Long-term Debts	24,012.00	0.01
	P 454,931.95	
Non-Current Liabilities:		
Loans payable LA# 4-2326 RL	P 4,862,033.20	2.55
Total Liabilities	P 5,316,965.15	2.79
Equity:		
Government Equity	P 1,870,725.00	0.98
Contributed Capital	1,800,000.00	0.94
Retained earnings	162,965,687.33	85.45
Add (Deduct) Net Income (Loss)	18,767,006.35	9.84
Total Equity	P 185,403,418.68	97.21
TOTAL LIABILITIES AND EQUITY	P 190,720,383.83	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
November 2023

	CM	YTD
REVENUES:		
Waterworks System Fees	P 5,743,683.13	P 57,731,275.46
Fines & Penalties-Service Income	131,229.03	1,251,317.37
Penalty Charges-Illegal Connections	-	35,800.00
Other Business Income	104,889.94	967,219.74
Miscellaneous Income	138,180.00	1,492,455.00
Gross Revenue	P 6,117,982.10	P 61,478,067.57
EXPENSES:		
Personnel Services:		
Salaries & Wages-Regular	P 1,153,545.24	P 11,878,556.65
Salaries & Wages-Casual/Contractual	245,999.50	2,530,289.84
Personnel Economic Relief Allowance	98,000.00	1,070,000.00
Representation Allowance	18,500.00	203,500.00
Transportation Allowance	18,500.00	203,500.00
Clothing & Uniform Allowance	-	300,000.00
Honoraria	75,973.75	1,382,071.94
Midyear/Year-end Bonus & Cash Gift	1,454,236.00	2,625,297.00
Other Bonuses & Allowances	-	698,259.00
Retirement & Life Insurance Premiums	142,263.49	1,562,242.91
PAG-IBIG Contributions	4,900.00	52,700.00
PHILHEALTH Contributions	24,128.84	251,942.97
Employees Compensation Insurance Premiums	4,900.00	53,400.00
Terminal Leave Benefits	13,508.80	576,948.18
Overtime & Night Pay	18,527.92	171,045.38
Total Personnel Services:	P 3,272,983.54	P 23,559,753.87
Maintenance & Other Operating Expenses:		
Office Supplies Expense	90,149.25	470,192.22
Fuel, Oil & Lubricant Expense	71,077.18	641,059.21
Training Expense	43,958.00	1,134,449.49
Traveling Expenses	502.00	10,520.00
Electricity Expenses	79,484.02	840,981.99
Postage & Courier Services	153.00	6,398.00
Telephone Expense-Landline	20,492.00	255,666.18
Printing & Publication Expenses	16,675.00	66,747.00
Advertising & Promotional Expenses	10,000.00	16,000.00
Taxes, Duties and Licenses	26,059.25	1,302,215.23
Representation Expense	5,167.00	139,846.00
Research, Exploration & Dev. Expenses	-	139,200.00
Survey expenses	-	7,365.71
Generation, Transmission & Distribution expenses	103,007.73	1,360,548.49
Chemicals & Filtering Supplies expense	-	348.00
Extraordinary & Miscellaneous Exp.	11,500.00	53,590.25
Donations	10,000.00	120,147.25
Legal Services	20,000.00	104,800.00
Major Events and Conventions Expenses	97,819.00	366,661.20
Auditing Services	-	15,952.86
Insurance Expenses	379.00	7,416.56
Other Professional Services	-	12,910.00
Security Services	84,999.38	934,993.18
Repair & Maint.-Infrastructure Assets	315,537.69	1,917,137.88
Repair & Maint.-Land Improvements	104,599.00	491,666.50
Repair & Maint.-Transportation Equipment	34,719.00	210,371.75
Repair & Maint. of buildings & structures	47,860.00	259,584.63
Repair & Maint. of other machinery & Equip.	-	53,990.60
Repair & Maint. of Furniture & Fixture	594.00	1,482.00
Other Maintenance expense	-	29,558.00
Total Maintenance Expenses	P 1,194,731.50	P 10,971,800.18
Financial Expenses		
Interest Expense	7,242.00	147,276.00
Bank Charges	-	4,210.00
Total Financial Expenses	P 7,242.00	P 151,486.00
Non-Cash Expenses:		
Depreciation-Infrastructure Assets	510,170.29	5,471,966.70
Depreciation Exp. - Bldg. and other Structures	38,037.47	332,976.43
Depreciation Exp. - Bearer Trees, Plants and Crops	17,244.69	157,034.16
Depreciation Exp. - Leased Assets Improvements-Bldg.	2,775.19	30,527.09
Depreciation Exp. - Transportation Equipment	38,660.34	365,148.71
Depreciation-Machinery & Equip.	46,905.46	604,551.51
Depreciation-Furniture & Fixture	2,192.43	24,581.43
Total Depreciation Expense	P 655,985.87	P 6,986,786.03
Amortization - Computer Software	25,027.04	258,731.00
Total Operating Expenses	P 5,155,969.95	P 41,928,557.08
NET UTILITY OPERATING INCOME (LOSS)	P 962,012.15	P 19,549,510.49
Interest Income	251.27	6,728.25
Other Discounts	(80,076.36)	(789,232.39)
NET INCOME (LOSS)	P 882,187.06	P 18,767,006.35

Prepared by:

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Corporate Budget Specialist B

Noted:

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General Manager

Checked by:

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Division Manager



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

	<u>CM</u>	<u>YTD</u>
CASH INFLOWS:		
Collection of Water bills	P 5,563,484.17	P 57,505,577.43
Collection of MRRF	141,375.00	1,448,775.00
Collection of Other Receivables	123,667.30	1,551,938.40
Interest Revenue & other Bank credits	251.27	3,202.87
Collection of Miscellaneous Service Revenue	6,950.00	188,507.50
Collection of Refund to CA/Dues	4,224.84	131,661.92
Due from Officers and Employees		26,543.50
Discounts	(73,398.00)	(734,017.00)
Guaranty/Security Deposit(Alvio)		(60,032.84)
Total Cash Inflows	<u>P 5,766,554.58</u>	<u>P 60,062,156.78</u>
CASH OUTFLOWS:		
Payment for Salaries and Wages (J.O & Casual)	P 91,559.87	1,238,975.56
Payment for Salaries and Wages (Regular)	727,965.10	7,632,796.77
Payment for Leave Monetization	13,508.80	576,948.18
Payment for Clothing & uniform allow.		6,000.00
Payment for Year-End/midyear bonus/other bonuses	1,454,236.00	2,642,764.86
Payment for Cash Advances	384,213.01	6,613,849.66
Payment for Philhealth Contribution	48,257.68	503,885.94
Payment for Auditing Services		60,047.50
Payment for GSIS w/ EC & loan Contribution	368,237.33	4,024,605.55
Payment for Pag-ibig Contribution & Loan	20,039.69	238,937.13
Payment for Utilization of Spring	50,000.00	550,000.00
Payment for LBP Salary Loan	101,581.06	802,844.70
Payment for MOEMPCO Loan	16,129.99	160,207.89
Payment for DBP Loan	78,227.24	993,533.01
Payment for Office Supplies Expenses		6,000.00
Payment for Fuel, Oil and Lubricants	69,661.22	728,957.84
Payment for Traveling Expenses		4,500.00
Payment for Representation Expenses	3,707.00	58,552.00
Payment for Telephone/Mobile Expenses	48,487.99	527,756.51
Payment for Electricity Expense	75,444.92	798,995.63
Payment for Printing Expenses	15,781.70	60,469.70
Payment for Donation	10,000.00	50,703.00
Payment for Major Events and Conventions Expenses	50,000.00	65,281.24
Payment for Honorarium/ Director's Fee & Re-imbursable Exp.	41,809.74	928,764.99
Payment for Legal Services	20,000.00	104,800.00
Payment for Security Services	84,445.51	928,900.61
Payment for Accounts Payable	22,798.10	2,617,088.71
Payment for Taxes, Duties & Licenses	26,059.25	1,302,015.23
Payment for Training Expenses	3,599.00	459,989.18
Payment for Extraordinary & Miscellaneous Exp.		23,000.00
Payment for Advertising & Promotional Expenses		9,000.00
Payment for Survey and Research Expense		134,018.00
Payment for Insurance Premiums		6,577.56
Payment for Bank Charges		900.00
Payment for Bacteriological and Physical, Chemical Test	2,700.00	129,427.05
Payment for Chem.& filtering Materials /Generation Transmission		807,213.91
Payment for the purchase of UPIS /Project Materials		4,833,882.78
Payment for Semi-Expendable-Furniture & Fixture		104,861.73
Payment for Semi-Expendable-Information & Com.		154,760.95
Payment for Semi-Expendable Office Equipment	27,302.57	27,302.57
Payment for Semi-Expendable Other Machinery	88,298.95	374,962.30
Payment for Buildings & Other Structures		1,712,355.45
Payment for Sports equipment		12,549.21
Payment for the purchase of Construction & Heavy Equip.		84,232.15
Payment for Service Connection Materials and Water Meter	46,314.43	1,157,001.02
Payment for the purchase of Water Treatment Supplies		113,287.50
Payment for Office Supplies Inventory	30,937.66	555,052.39
Payment for the purchase of Motor Vehicles		1,338,723.22
Payment for Land Improvements		68,000.18
Payment for Accounting System	40,000.00	360,000.00
Payment for GIS and other Software	36,750.00	464,250.00
Deposit of Cash Reserves	155,035.92	1,780,894.49
Payment for Petty Cash Replenishment	6,410.00	130,317.72
Payment for Other Maintenance & Operating Expense		11,235.74
Payment for Maint. of Infrastructure Assets	205,817.60	793,307.21
Payment for Maint. of Land Improvements	98,499.00	287,568.11
Payment for Maint. of Motor Vehicles	32,569.23	198,305.52
Payment for Maint. of Buildings & Other Structures	58,387.20	183,252.50
Payment for Maint. of Office Equipment		8,220.00
Payment for Maint. of Machinery & Equipment		38,977.13
Payment for Taxes Withheld	114,491.93	1,395,020.23
Payment for Debt Service to LWUA	211,585.75	2,329,045.75
Payment for Refunds on Advances	9,013.00	39,254.70
Total Cash Outflows	<u>P 4,989,863.44</u>	<u>P 54,354,928.46</u>
NET RECEIPTS (DISBURSEMENTS)	<u>P 776,691.14</u>	<u>P 5,707,228.32</u>
ADD, CASH BALANCE - BEGINNING	<u>10,692,410.61</u>	<u>5,761,873.43</u>
CASH BALANCE - ENDING	<u>P 11,469,101.75</u>	<u>P 11,469,101.75</u>
BREAKDOWN:		
Cash on hand		P 129,695.01
CCO-Teller's Fund		10,000.00
Cash in bank		11,319,406.74
Petty Cash Fund		10,000.00
Total		<u>P 11,469,101.75</u>

Prepared by:
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