



Republic of the Philippines
Province of Negros Occidental
MURCIA WATER DISTRICT

STATEMENT OF FINANCIAL POSITION
October 2023

ASSETS

	Amount		%
Current Assets:			
Cash - Collecting Officer	P 117,944.10		0.06
CCO- Teller's Fund	10,000.00		0.01
Petty Cash Fund	10,000.00		0.01
Cash in Bank (LPB Operation)	9,097,280.76		4.79
Cash in Bank (MRRF)	10,000.00		0.01
Cash in Bank (PAC)	10,000.00		0.01
Cash in Bank (DBP Special)	1,437,185.75		0.76
Sinking Fund (DBP)	6,874,317.08		3.62
Accounts receivable-customers	6,112,738.99		3.22
Allowance for Impairment-AR	(133,149.29)	5,979,589.70	(0.07)
Advances for Operating Expenses	78,790.00		0.04
Advances to Special Disbursing Officer	268,411.23		0.14
Advances to officers and employees	146,970.28		0.08
Due from officers & Employees	1,640,135.10		0.86
Other Receivable	579,826.60		0.31
Office Supplies Inventory	538,233.75		0.28
Chemicals & Filtering Supplies Inventory	905,539.16		0.48
Other Supplies & Materials Inventory	1,439,575.25		0.76
Semi-Expendable Other Machinery & Equipment	332,459.23		0.17
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 29,914,165.13		15.74
Non-Current Assets:			
Property, Plant & Equipment:			
Land	P 11,860,716.00		6.24
Building	7,940,908.17		4.18
Accumulated Depreciation-Building	(380,312.44)	7,560,595.73	(0.20)
Other Structures	4,491,283.30		2.36
Accumulated Depreciation-Other Structures	(107,703.76)	4,383,579.54	(0.06)
Leased Assets Improvements-Bldg.	263,960.40		0.14
Accumulated Depreciation-Leased Assets Improver	(211,065.78)	52,894.62	(0.11)
Bearer Trees, Plants and Crops	953,409.21		0.50
Accumulated Depreciation-Bearer Trees, Plants and	(197,890.38)	755,518.83	(0.10)
Plant (UPIS)	139,390,717.88		73.33
Accumulated Depreciation-Plant	(25,516,428.02)	113,874,289.86	(13.42)
Motor Vehicles	3,878,550.00		2.04
Accum. Depr. -Motor Vehicles	(741,278.42)	3,137,271.58	(0.39)
Communication Equipment	154,420.00		0.08
Accumulated Depr.-Comm. Equipment	(96,078.00)	58,342.00	(0.05)
Construction and Heavy Equipment	64,000.00		0.03
Accumulated Depr.-Construction and Heavy Equipm	(16,463.25)	47,536.75	(0.01)
Office Equipment	3,029,024.44		1.59
Accumulated Depr.-Office Equipment	(1,837,051.75)	1,191,972.69	(0.97)
Information & Communication Tech. Equip	263,920.00		0.14
Accumulated Depr.-Information & Communication T	(99,463.81)	164,456.19	(0.05)
Other Machinery & Equipment	2,212,352.70		1.16
Accumulated Depr.-Other Machinery & Equip	(1,371,663.49)	840,689.21	(0.72)
Furniture & Fixtures	202,098.76		0.11
Accumulated Depr.-Furniture & Fixtures	(77,145.83)	124,952.93	(0.04)
Water Supply System	13,635,789.80		7.17
Accumulated Depr.-Water Supply System	(1,424,734.73)	12,211,055.07	(0.75)
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	1,592,905.00		0.84
Net Property, Plant & Equipment	P 158,563,997.41		83.41
Intangible Assets:			
Computer Software	2,493,682.78		1.31
Accumulated Amort.-Computer Software	(947,949.26)	1,545,733.52	(0.50)
Website	74,500.00		0.04
TOTAL ASSETS	P 190,098,396.06		100.00

LIABILITIES AND EQUITY

Current Liabilities:			
Accounts Payable	P 22,798.10		0.01
Due to BIR	133,155.50		0.07
Due to GSIS	276,007.86		0.15
Due to PAG-IBIG	21,998.88		0.01
Due to PhilHealth	28,867.75		0.02
Other Payable	(0.00)		(0.00)
Due to Officers Employees	3,947.40		0.00
Current Portion of Long-term Debts	228,355.75		0.12
	P 715,131.24		
Non-Current Liabilities:			
Loans payable LA# 4-2326 RL	P 4,862,033.20		2.56
Total Liabilities	P 5,577,164.44		2.93
Equity:			
Government Equity	P 1,870,725.00		0.98
Contributed Capital	1,800,000.00		0.95
Retained earnings	162,965,687.33		85.73
Add (Deduct) Net Income (Loss)	17,884,819.29		9.41
Total Equity	P 184,521,231.62		97.07
TOTAL LIABILITIES AND EQUITY	P 190,098,396.06		100.00

Prepared by:

ANALIZA A. DELA LIZA
Corp. Budget Specialist B

Noted:

ENGR. WINSTON M. MAKILAN
General Manager

Checked by:

RENELY N. JARDIN
Division Manager



Republic of the Philippines
Province of Negros Occidental
MURCIA WATER DISTRICT

STATEMENT OF COMPREHENSIVE INCOME
October 2023

	CM	YTD
REVENUES:		
Waterworks System Fees	P 5,308,847.10	P 51,987,592.33
Fines & Penalties-Service Income	123,289.56	1,120,088.34
Penalty Charges-Illegal Connections	-	35,800.00
Other Business Income	128,069.20	862,329.80
Miscellaneous Income	138,240.00	1,354,275.00
Gross Revenue	P 5,698,445.86	P 55,360,085.47
EXPENSES:		
Personnel Services:		
Salaries & Wages-Regular	P 1,121,690.18	P 10,725,011.41
Salaries & Wages-Casual/Contractual	248,572.00	2,284,290.34
Personnel Economic Relief Allowance	98,000.00	972,000.00
Representation Allowance	18,500.00	185,000.00
Transportation Allowance	18,500.00	185,000.00
Clothing & Uniform Allowance	-	300,000.00
Honoraria	132,265.00	1,306,098.19
Midyear/Year-end Bonus & Cash Gift	-	1,171,061.00
Other Bonuses & Allowances	-	698,259.00
Retirement & Life Insurance Premiums	141,198.47	1,419,979.42
PAG-IBIG Contributions	4,900.00	47,800.00
PHILHEALTH Contributions	23,426.06	227,814.13
Employees Compensation Insurance Premiums	4,900.00	48,500.00
Terminal Leave Benefits	40,350.73	563,439.38
Overtime & Night Pay	20,227.03	152,517.46
Total Personnel Services:	P 1,872,529.47	P 20,286,770.33
Maintenance & Other Operating Expenses:		
Office Supplies Expense	49,397.84	380,042.97
Fuel, Oil & Lubricant Expense	78,793.51	569,982.03
Training Expense	206,018.86	1,090,491.49
Traveling Expenses	1,112.00	10,018.00
Electricity Expenses	88,064.56	761,497.97
Postage & Courier Services	714.00	6,245.00
Telephone Expense-Landline	23,365.40	235,174.18
Printing & Publication Expenses	-	50,072.00
Advertising & Promotional Expenses	-	6,000.00
Taxes, Duties and Licenses	341,713.84	1,276,155.98
Representation Expense	40,342.00	134,679.00
Research, Exploration & Dev. Expenses	139,200.00	139,200.00
Survey expenses	-	7,365.71
Generation, Transmission & Distribution expenses	151,885.33	1,257,540.78
Chemicals & Filtering Supplies expense	-	348.00
Extraordinary & Miscellaneous Exp.	16,045.50	42,090.25
Donations	5,000.00	110,147.25
Legal Services	5,500.00	84,800.00
Major Events and Conventions Expenses	185,731.55	268,842.20
Auditing Services	8,485.00	15,952.86
Insurance Expenses	5,146.42	7,037.56
Other Professional Services	-	12,910.00
Security Services	84,999.38	849,993.80
Repair & Maint.-Infrastructure Assets	308,699.55	1,601,600.19
Repair & Maint.-Land Improvements	48,465.00	387,067.50
Repair & Maint.-Transportation Equipment	3,058.00	175,652.75
Repair & Maint. of buildings & structures	58,930.00	211,724.63
Repair & Maint. of other machinery & Equip.	349.50	53,990.60
Repair & Maint. of Furniture & Fixture	850.00	888.00
Other Maintenance expense	1,000.00	29,558.00
Total Maintenance Expenses	P 1,852,867.24	P 9,777,068.68
Financial Expenses		
Interest Expense	8,496.00	140,034.00
Bank Charges	1,300.00	4,210.00
Total Financial Expenses	P 9,796.00	P 144,244.00
Non-Cash Expenses:		
Depreciation-Infrastructure Assets	513,436.80	4,961,796.41
Depreciation Exp. - Bldg. and other Structures	36,037.47	294,938.96
Depreciation Exp. - Bearer Trees, Plants and Crops	17,244.69	139,789.47
Depreciation Exp. - Leased Assets Improvements-Bldg.	2,775.19	27,751.90
Depreciation Exp. - Transportation Equipment	38,660.34	326,488.37
Depreciation-Machinery & Equip.	55,520.96	557,646.05
Depreciation-Furniture & Fixture	2,192.43	22,389.00
Total Depreciation Expense	P 667,867.88	P 6,330,800.16
Amortization - Computer Software	25,027.06	233,703.96
Total Operating Expenses	P 4,428,087.65	P 36,772,587.13
NET UTILITY OPERATING INCOME (LOSS)	P 1,270,358.21	P 18,587,498.34
Interest Income	-	6,476.98
Other Discounts	(68,461.18)	(709,156.03)
NET INCOME (LOSS)	P 1,201,897.03	P 17,884,819.29

Prepared by:

ANALIZA A. BELLEZA
Corporate Budget Specialist B

Noted:

ENGR. WINSTON M. MAKILAN
General Manager

Checked by:

RENELYN N. JARDIN
Division Manager



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

	CM	YTD
CASH INFLOWS:		
Collection of Water bills	₱ 4,353,703.45	₱ 51,942,093.26
Collection of MRRF	131,600.00	1,307,400.00
Collection of Other Receivables	233,285.50	1,428,271.10
Interest Revenue & other Bank credits		2,951.60
Collection of Miscellaneous Service Revenue	63,600.00	181,557.50
Collection of Refund to CA/Dues	16,340.29	127,437.08
Due from Officers and Employees	6,149.00	26,543.50
Discounts	(62,057.00)	(660,619.00)
Guaranty/Security Deposit(Alvio)		(60,032.84)
Total Cash Inflows	₱ <u>4,742,621.24</u>	₱ <u>54,295,602.20</u>
CASH OUTFLOWS:		
Payment for Salaries and Wages (J.O. & Casual)	₱ 89,854.39	1,147,415.69
Payment for Salaries and Wages (Regular)	736,977.27	6,904,831.67
Payment for Leave Monetization	40,350.73	563,439.38
Payment for Clothing & uniform allow.		6,000.00
Payment for Year-End/midyear bonus/other bonuses		1,188,528.86
Payment for Cash Advances	537,805.00	6,229,636.65
Payment for Philhealth Contribution	46,852.12	455,628.26
Payment for Auditing Services	8,485.00	60,047.50
Payment for GSIS w/ EC & loan Contribution	379,709.71	3,656,368.22
Payment for Pag-ibig Contribution & Loan	20,039.69	218,897.44
Payment for Utilization of Spring	50,000.00	500,000.00
Payment for LBP Salary Loan	101,581.06	701,263.64
Payment for MOEMPCO Loan	18,157.99	144,077.90
Payment for DBP Loan	78,227.24	915,305.77
Payment for Office Supplies Expenses		6,000.00
Payment for Fuel, Oil and Lubricants	77,179.46	659,296.62
Payment for Traveling Expenses		4,500.00
Payment for Representation Expenses		54,845.00
Payment for Telephone/Mobile Expenses	51,571.06	479,268.52
Payment for Electricity Expense	83,330.93	723,550.71
Payment for Printing Expenses		44,688.00
Payment for Donation	5,000.00	40,703.00
Payment for Major Events and Conventions Expenses	8,281.24	15,281.24
Payment for Honorarium/ Director's Fee & Re-imbursable Exp.	111,997.00	886,955.25
Payment for Legal Services	5,500.00	84,800.00
Payment for Security Services	84,445.51	844,455.10
Payment for Accounts Payable		2,594,290.61
Payment for Taxes, Duties & Licenses	336,513.84	1,275,955.98
Payment for Training Expenses	53,402.00	456,390.18
Payment for Extraordinary & Miscellaneous Exp.	4,700.00	23,000.00
Payment for Advertising & Promotional Expenses		9,000.00
Payment for Survey and Research Expense	130,500.00	134,018.00
Payment for Insurance Premiums	4,686.42	6,577.56
Payment for Bank Charges		900.00
Payment for Bacteriological and Physical, Chemical Test	2,700.00	126,727.05
Payment for Chem.& filtering Materials /Generation Transmissior	353,964.28	807,213.91
Payment for the purchase of UPIs /Project Materials		4,833,882.78
Payment for Semi-Expendable-Furniture & Fixture	15,331.20	104,861.73
Payment for Semi-Expendable-Information & Com.		154,760.95
Payment for Semi-Expendable Other Machinery		286,663.35
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	335,257.18	1,110,686.59
Payment for the purchase of Water Treatment Supplies		113,287.50
Payment for Office Supplies Inventory		524,114.73
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	320,000.00
Payment for GIS and other Software	36,750.00	427,500.00
Deposit of Cash Reserves	191,750.22	1,625,858.57
Payment for Petty Cash Replenishment	20,167.00	123,907.72
Payment for Other Maintenance & Operating Expense		11,235.74
Payment for Maint. of Infrastructure Assets	107,397.60	587,489.61
Payment for Maint. of Land Improvements	53,465.00	189,069.11
Payment for Maint. of Motor Vehicles		165,736.29
Payment for Maint. of Buildings & Other Structures	45,644.00	124,865.30
Payment for Maint. of Office Equipment		8,220.00
Payment for Maint. of Machinery & Equipment		38,977.13
Payment for Taxes Withheld	118,689.31	1,280,528.30
Payment for Debt Service to LWUA	211,611.00	2,117,460.00
Payment for Refunds on Advances	6,675.00	30,241.70
Total Cash Outflows	₱ <u>4,604,549.45</u>	₱ <u>49,365,065.02</u>
NET RECEIPTS (DISBURSEMENTS)	₱ 138,071.79	₱ 4,930,537.18
ADD, CASH BALANCE - BEGINNING	<u>10,554,338.82</u>	<u>5,761,873.43</u>
CASH BALANCE - ENDING	₱ <u>10,692,410.61</u>	₱ <u>10,692,410.61</u>
BREAKDOWN:		
Cash on hand		₱ 117,944.10
CCO-Teller's Fund		10,000.00
Cash in bank		10,554,466.51
Petty Cash Fund		10,000.00
Total		₱ <u>10,692,410.61</u>

Prepared by:

ANALIZA B. BELIZA
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