



Republic of the Philippines
Province of Negros Occidental
MURCIA WATER DISTRICT

STATEMENT OF FINANCIAL POSITION
April 2024

ASSETS

	<u>Amount</u>	<u>%</u>
Current Assets:		
Cash - Collecting Officer	P 582,329.08	0.29
CCO- Teller's Fund	10,000.00	0.01
Petty Cash Fund	10,000.00	0.01
Cash in Bank (LPB Operation)	10,455,924.24	5.26
Cash In Bank (MRRF)	3,172,549.00	1.59
Cash in Bank (PAC)	331,091.79	0.17
Cash in Bank (DBP Special)	5,838,540.76	2.94
Sinking Fund (DBP)	7,987,260.48	4.02
Accounts receivable-customers	5,422,929.08	2.73
Allowance for Impairment-AR	(146,517.64)	(0.07)
Advances for Operating Expenses	39,000.00	0.02
Advances to Special Disbursing Officer	325,459.71	0.16
Advances to officers and employees	49,120.00	0.02
Due from officers & Employees	1,540,546.15	0.77
Other Receivable	543,092.50	0.27
Office Supplies Inventory	369,150.19	0.19
Chemicals & Filtering Supplies Inventory	1,090,762.01	0.55
Other Supplies & Materials Inventory	1,395,819.81	0.70
Semi-Expendable Office Equipment	169,021.00	0.08
Semi-Expendable Other Machinery & Equipment	27,824.00	0.01
Semi-Expendable-Furniture & Fixture	194,181.54	0.10
Guaranty Deposits	131,546.14	0.07
Total Current Assets	P 39,539,629.84	19.88
Non-Current Assets:		
Property, Plant & Equipment:		
Land	P 11,860,716.00	5.96
Building	7,940,908.17	3.99
Accumulated Depreciation-Building	(499,426.06)	(0.25)
Other Structures	4,859,600.68	2.44
Accumulated Depreciation-Other Structures	(226,934.04)	(0.11)
Leased Assets Improvements-Bldg.	263,960.40	0.13
Accumulated Depreciation-Leased Assets Improvement	(201,173.13)	(0.10)
Bearer Trees, Plants and Crops	953,409.21	0.48
Accumulated Depreciation-Bearer Trees, Plants and Crc	(301,358.52)	(0.15)
Plant (UPIS)	139,390,717.88	70.07
Accumulated Depreciation-Plant	(28,153,867.28)	(14.15)
Motor Vehicles	3,878,550.00	1.95
Accum. Depr. -Motor Vehicles	(973,240.46)	(0.49)
Communication Equipment	154,420.00	0.08
Accumulated Depr.-Comm. Equipment	(107,778.00)	(0.05)
Construction and Heavy Equipment	64,000.00	0.03
Accumulated Depr.-Construction and Heavy Equipment	(22,223.25)	(0.01)
Office Equipment	3,029,024.44	1.52
Accumulated Depr.-Office Equipment	(1,986,284.82)	(1.00)
Information & Communication Tech. Equip	345,910.00	0.17
Accumulated Depr.-Information & Communication Tecl	(139,519.73)	(0.07)
Other Machinery & Equipment	2,564,352.70	1.29
Accumulated Depr.-Other Machinery & Equip	(1,464,212.01)	(0.74)
Furniture & Fixtures	202,098.76	0.10
Accumulated Depr.-Furniture & Fixtures	(90,300.41)	(0.05)
Water Supply System	15,176,893.84	7.63
Accumulated Depr.-Water Supply System	(1,851,609.85)	(0.93)
Technical and Scientific Equip	358,264.00	0.18
Construction in progress- Infrastructure Asset	611,011.07	0.31
Construction in Progress-Buildings and other Structures	87,195.00	0.04
Development in Progress-Computer Software	2,088,105.00	1.05
Net Property, Plant & Equipment	P 157,811,209.59	79.33
Intangible Assets:		
Computer Software	2,582,332.78	1.30
Accumulated Amort.-Computer Software	(1,088,938.22)	(0.55)
Website	74,500.00	0.04
TOTAL ASSETS	P 198,918,733.99	100.00

LIABILITIES AND EQUITY

Current Liabilities:		
Accounts Payable	P 274,160.00	0.14
Due to BIR	148,383.05	0.07
Due to GSIS	257,486.98	0.13
Due to PAG-IBIG	30,583.94	0.02
Due to PhilHealth	34,511.11	0.02
Current Portion of Long-term Debts	192,096.00	0.10
	P 937,221.08	
Non-Current Liabilities:		
Loans payable LA# 4-2326 RL	P 4,573,889.20	2.30
Total Liabilities	P 5,511,110.28	2.77
Equity:		
Government Equity	P 1,870,725.00	0.94
Contributed Capital	1,800,000.00	0.90
Retained earnings	180,282,266.53	90.63
Add (Deduct) Net Income (Loss)	9,454,632.18	4.75
Total Equity	P 193,407,623.71	97.23
TOTAL LIABILITIES AND EQUITY	P 198,918,733.99	100.00

Prepared by:

ANALIZA A. BUJUEZA
Corporate 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
April 2024

	<u>CM</u>	<u>YTD</u>
REVENUES:		
Waterworks System Fees	₱ 5,850,486.40	₱ 22,858,081.53
Fines & Penalties-Service Income	140,017.01	508,305.24
Penalty Charges-Illegal Connections	2,000.00	10,000.00
Other Business Income	179,893.16	590,893.74
Miscellaneous Income	141,660.00	563,760.00
Other Discounts	(84,885.44)	(325,207.47)
Gross Revenue	₱ 6,229,171.13	₱ 24,205,833.04
EXPENSES:		
Personnel Services:		
Salaries & Wages-Regular	₱ 1,134,377.77	₱ 4,634,303.77
Salaries & Wages-Casual/Contractual	234,433.00	833,789.59
Personnel Economic Relief Allowance	95,000.00	383,000.00
Representation Allowance	21,500.00	86,000.00
Transportation Allowance	21,500.00	86,000.00
Clothing & Uniform Allowance	-	329,000.00
Honoraria	52,376.26	233,510.51
Retirement & Life Insurance Premiums	143,032.76	570,109.34
PAG-IBIG Contributions	9,600.00	28,800.00
PHILHEALTH Contributions	29,792.72	112,602.58
Employees Compensation Insurance Premiums	4,800.00	19,200.00
Terminal Leave Benefits	27,069.65	228,813.59
Overtime & Night Pay	12,783.84	64,470.77
Total Personnel Services:	₱ 1,786,266.00	₱ 7,609,600.15
Maintenance & Other Operating Expenses:		
Office Supplies Expense	10,089.16	127,035.25
Fuel, Oil & Lubricant Expense	110,411.34	232,236.27
Training Expense	289,445.00	724,415.35
Traveling Expenses	1,948.00	2,164.00
Water Expenses	4,829.80	25,964.60
Electricity Expenses	74,662.91	308,596.15
Postage & Courier Services	1,197.00	3,193.00
Telephone Expense-Landline	22,521.40	90,576.85
Internet Subscription Expense	2,356.24	7,253.66
Printing & Publication Expenses	960.00	8,610.00
Advertising & Promotional Expenses	-	5,000.00
Taxes, Duties and Licenses	321,956.14	683,603.77
Representation Expense	31,150.30	62,872.90
Research, Exploration & Dev. Expenses	-	236,800.00
Generation, Transmission & Distribution expenses	98,104.40	462,688.05
Extraordinary & Miscellaneous Exp.	2,030.00	4,030.00
Donations	-	3,000.00
Legal Services	-	36,500.00
Major Events and Conventions Expenses	50,950.00	59,700.00
Insurance Expenses	-	39,785.67
Other Professional Services	-	900.00
Security Services	149,861.70	538,331.07
Repair & Maint.-Infrastructure Assets	141,321.51	554,567.34
Repair & Maint.-Land Improvements	6,000.00	50,285.00
Repair & Maint.-Transportation Equipment	16,195.00	50,513.79
Repair & Maint. of buildings & structures	825.00	33,772.00
Repair & Maint. of other machinery & Equipt.	4,232.00	16,102.00
Repair & Maint. of Furniture & Fixture	115.00	1,256.00
Other Maintenance expense	1,040.00	4,540.00
Total Maintenance Expenses	₱ 1,342,201.90	₱ 4,374,292.72
Financial Expenses		
Interest Expense	5,860.00	23,620.00
Bank Charges	200.00	400.00
Total Financial Expenses	₱ 6,060.00	₱ 24,020.00
Non-Cash Expenses:		
Depreciation-Infrastructure Assets	510,858.41	2,043,335.00
Depreciation Exp. - Bldg. and other Structures	40,567.24	162,268.96
Depreciation Exp. - Bearer Trees, Plants and Crops	17,244.69	68,978.76
Depreciation Exp. - Leased Assets Improvements-Bldg.	1,116.19	1,116.19
Depreciation Exp. - Transportation Equipment	38,660.34	154,641.36
Depreciation-Machinery & Equipt.	49,258.61	201,125.06
Depreciation-Furniture & Fixture	2,192.43	8,769.72
Total Depreciation Expense	₱ 659,897.91	₱ 2,640,235.05
Amortization - Computer Software	23,932.21	93,307.20
Total Operating Expenses	₱ 3,818,358.02	₱ 14,741,455.12
NET UTILITY OPERATING INCOME (LOSS)	₱ 2,410,813.11	₱ 9,464,377.92
Interest Income	-	3,622.61
Reversal of Imp. Loss	-	(13,368.35)
NET INCOME (LOSS)	₱ 2,410,813.11	₱ 9,454,632.18

Prepared by:


ANALIZA A. BELLEZA
Corporate Budget Specialist B

Checked by:


RENELYN N. JARDIN
Division Manager

Noted:


ENGR. WINSTON M. MAKILAN
General Manager




Republic of the Philippines
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MURCIA WATER DISTRICT
STATEMENT OF CASHFLOW
April 2024


	<u>CM</u>	<u>YTD</u>
CASH INFLOWS:		
Collection of Water bills	₱ 6,040,532.84	₱ 23,208,762.44
Collection of MRRF	155,695.00	585,300.00
Collection of Other Receivables	167,416.00	786,698.80
Interest Revenue & other Bank credits		2,121.11
Collection of Miscellaneous Service Revenue	79,010.00	213,350.00
Collection of Refund to CA/Dues	14,609.50	60,208.40
Due from Officers and Employees	61,499.00	81,126.94
Discounts	(77,369.00)	(296,310.00)
Replenishment of Petty Cash fund		10,000.00
Total Cash Inflows	₱ <u>6,441,393.34</u>	₱ <u>24,651,257.69</u>
CASH OUTFLOWS:		
Payment for Salaries and Wages (J.O. & Casual)	₱ 78,056.61	338,393.82
Payment for Salaries and Wages (Regular)	733,163.62	2,974,989.04
Payment for Leave Monetization	27,069.65	228,813.59
Payment for Cash Advances	481,953.64	1,979,159.69
Payment for Philhealth Contribution	59,585.60	225,205.00
Payment for GSIS w/ EC & Loan Contribution	376,449.55	1,513,287.21
Payment for Pag-ibig Contribution & Loan	30,767.98	102,462.96
Payment for Utilization of Spring	50,000.00	200,000.00
Payment for LBP Salary Loan	103,769.32	369,311.43
Payment for MOEMPCO Loan	10,196.66	40,786.64
Payment for DBP Loan	97,992.82	309,898.39
Payment for Fuel, Oil and Lubricants	138,630.89	265,828.82
Payment for Representation Expenses	25,889.30	52,773.80
Payment for Telephone/Mobile Expenses	38,403.42	175,653.35
Payment for Internet	2,208.97	6,800.30
Payment for Electricity Expense	72,434.68	298,472.64
Payment for Printing Expenses		6,758.40
Payment for Major Events and Conventions Expenses		4,500.00
Payment for Honorarium/ Director's Fee & Re-imbursable Exp.	44,840.26	190,034.76
Payment for Legal Services		36,500.00
Payment for Security Services	148,147.60	532,568.44
Payment for Accounts Payable		493,504.91
Payment for Taxes, Duties & Licenses	321,956.14	683,603.77
Payment for Training Expenses	71,500.00	365,107.00
Payment for Extraordinary & Miscellaneous Exp.		1,000.00
Payment for Advertising & Promotional Expenses		5,000.00
Payment for Survey and Research Expense		236,800.00
Payment for Insurance Expense		38,378.32
Payment for Bank Charges	200.00	400.00
Payment for Bacteriological and Physical, Chemical Test	3,300.00	11,400.00
Payment for Chemical Supplies Inventory	489,776.78	489,776.78
Payment for the Labor and Materials for Project/Extension of lines	300,344.88	1,537,901.81
Payment for Semi-Expendable-Furniture & Fixture	49,650.63	185,278.96
Payment for Semi-Expendable-Information & Com.		142,132.75
Payment for Semi-Expendable Office Equipment	12,690.66	15,246.01
Payment for Buildings & Other Structures	36,667.20	228,451.90
Payment for the Purchase of Other Machinery & Equipment	58,678.57	58,678.57
Payment for Service Connection Materials and Water Meter	45,807.15	150,832.33
Payment for Office Supplies Inventory	4,742.40	80,245.72
Payment for GIS and other Software	196,750.00	390,900.89
Deposit of Cash Reserves	171,953.96	705,007.49
Payment for Petty Cash Replenishment	13,108.60	50,070.05
Payment for Maint. of Infrastructure Assets	37,383.46	287,792.46
Payment for Maint. of Land Improvements		14,500.00
Payment for Maint. of Motor Vehicles	14,529.60	48,116.39
Payment for Maint. of Buildings & Other Structures		31,489.98
Payment for Maint. of Office Equipment		10,800.00
Payment for Maint. of Machinery & Equipment	1,995.00	1,995.00
Payment for Taxes Withheld	85,072.45	426,979.83
Payment for Debt Service to LWUA	29,872.00	119,668.00
Payment for Refunds on Advances	1,000.00	2,324.50
Total Cash Outflows	₱ <u>4,466,540.05</u>	₱ <u>16,665,581.70</u>
NET RECEIPTS (DISBURSEMENTS)	₱ <u>1,974,853.29</u>	₱ <u>7,985,675.99</u>
ADD, CASH BALANCE - BEGINNING	<u>18,425,581.58</u>	<u>12,414,758.88</u>
CASH BALANCE - ENDING	₱ <u><u>20,400,434.87</u></u>	₱ <u><u>20,400,434.87</u></u>

BREAKDOWN:

Cash on hand	₱ 582,329.08
CCO-Teller's Fund	10,000.00
Cash in bank	19,798,105.79
Petty Cash Fund	10,000.00
Total	₱ <u><u>20,400,434.87</u></u>

Prepared by: 
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Noted: 
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