



Republic of the Philippines  
Province of Negros Occidental  
MURCIA WATER DISTRICT

STATEMENT OF FINANCIAL POSITION  
January 2024

**ASSETS**

	<u>Amount</u>		<u>%</u>
<b>Current Assets:</b>			
Cash - Collecting Officer	P 133,944.69		0.07
CCO- Teller's Fund	10,000.00		0.01
Petty Cash Fund	10,000.00		0.01
Cash in Bank (LPB Operation)	12,227,610.29		6.38
Cash In Bank (MRRF)	10,000.00		0.01
Cash in Bank (PAC)	10,000.00		0.01
Cash in Bank (DBP Special)	1,737,745.79		0.91
Sinking Fund (DBP)	7,446,751.49		3.88
Accounts receivable-customers	4,961,873.91		2.59
Allowance for Impairment-AR	(146,517.64)	4,815,356.27	(0.08)
Advances for Operating Expenses	36,000.00		0.02
Advances to Special Disbursing Officer	315,984.71		0.16
Advances to officers and employees	22,926.09		0.01
Due from officers & Employees	1,604,427.09		0.84
Other Receivable	612,071.00		0.32
Office Supplies Inventory	376,527.44		0.20
Chemicals & Filtering Supplies Inventory	733,055.51		0.38
Other Supplies & Materials Inventory	1,953,028.29		1.02
Semi-Expendable Office Equipment	147,278.00		0.08
Semi-Expendable-Furniture & Fixture	76,200.00		0.04
Guaranty Deposits	131,546.14		0.07
Total Current Assets	P 32,410,452.80		16.90
<b>Non-Current Assets:</b>			
<b>Property, Plant &amp; Equipment:</b>			
Land	P 11,860,716.00		6.18
Building	7,940,908.17		4.14
Accumulated Depreciation-Building	(439,869.25)	7,501,038.92	(0.23)
Other Structures	4,828,585.80		2.52
Accumulated Depreciation-Other Structures	(164,789.13)	4,663,796.67	(0.09)
Leased Assets Improvements-Bldg.	263,960.40		0.14
Accumulated Depreciation-Leased Assets Improvement	(219,391.35)	44,569.05	(0.11)
Bearer Trees, Plants and Crops	953,409.21		0.50
Accumulated Depreciation-Bearer Trees, Plants and Crc	(249,624.45)	703,784.76	(0.13)
Plant (UPIS)	139,390,717.88		72.68
Accumulated Depreciation-Plant	(26,836,526.57)	112,554,191.31	(13.99)
Motor Vehicles	3,878,550.00		2.02
Accum. Depr. -Motor Vehicles	(857,259.44)	3,021,290.56	(0.45)
Communication Equipment	154,420.00		0.08
Accumulated Depr.-Comm. Equipment	(101,928.00)	52,492.00	(0.05)
Construction and Heavy Equipment	64,000.00		0.03
Accumulated Depr.-Construction and Heavy Equipment	(19,343.25)	44,656.75	(0.01)
Office Equipment	3,029,024.44		1.58
Accumulated Depr.-Office Equipment	(1,913,852.86)	1,115,171.58	(1.00)
Information & Communication Tech. Equip	345,910.00		0.18
Accumulated Depr.-Information & Communication Tecl	(118,815.35)	227,094.65	(0.06)
Other Machinery & Equipment	2,502,352.70		1.30
Accumulated Depr.-Other Machinery & Equip	(1,416,220.28)	1,086,132.42	(0.74)
Furniture & Fixtures	202,098.76		0.11
Accumulated Depr.-Furniture & Fixtures	(83,723.12)	118,375.64	(0.04)
Water Supply System	13,691,948.40		7.14
Accumulated Depr.-Water Supply System	(1,636,424.65)	12,055,523.75	(0.85)
Technical and Scientific Equip	358,264.00		0.19
Accumulated Amort.-Tech & Sci. Equip	-	358,264.00	-
Construction in progress- Infrastructure Asset	605,041.92		0.32
Development in Progress-Computer Software	1,810,505.00		0.94
Net Property, Plant & Equipment	P 157,822,644.98		82.29
<b>Intangible Assets:</b>			
Computer Software	2,493,682.78		1.30
Accumulated Amort.-Computer Software	(1,018,285.74)	1,475,397.04	(0.53)
Website	74,500.00		0.04
<b>TOTAL ASSETS</b>	P 191,782,994.82		100.00

**LIABILITIES AND EQUITY**

<b>Current Liabilities:</b>			
Accounts Payable	P 225,000.00		0.12
Due to BIR	160,170.82		0.08
Due to GSIS	286,583.25		0.15
Due to PAG-IBIG	22,620.78		0.01
Due to PhilHealth	28,152.57		0.01
Current Portion of Long-term Debts	264,132.00		0.14
	P 986,659.42		0.52
<b>Non-Current Liabilities:</b>			
Loans payable LA# 4-2326 RL	P 4,573,889.20		2.38
Total Liabilities	P 5,560,548.62		2.90
<b>Equity:</b>			
Government Equity	P 1,870,725.00		0.98
Contributed Capital	1,800,000.00		0.94
Retained earnings	180,412,748.71		94.07
Add (Deduct) Net Income (Loss)	2,138,972.49		1.12
Total Equity	P 186,222,446.20		97.10
<b>TOTAL LIABILITIES AND EQUITY</b>	P 191,782,994.82		100.00

Prepared by:  
  
ANALIZA A. BALLEGA  
Corporate Budget Specialist B

Noted:  
  
ENGR. WINSTON M. MAKILAN  
General Manager

Checked by:  
  
RENELLAN N. JARDIN  
Division Manager



Republic of the Philippines  
Province of Negros Occidental  
MURCIA WATER DISTRICT


STATEMENT OF COMPREHENSIVE INCOME  
January 2024

	<u>CM</u>	<u>YTD</u>
<b>REVENUES:</b>		
Waterworks System Fees	₱ 6,008,511.69	₱ 6,008,511.69
Fines & Penalties-Service Income	123,627.14	123,627.14
Other Business Income	159,528.89	159,528.89
Miscellaneous Income	141,470.00	141,470.00
<b>Gross Revenue</b>	<b>₱ 6,433,137.72</b>	<b>₱ 6,433,137.72</b>
<b>EXPENSES:</b>		
<b>Personnel Services:</b>		
Salaries & Wages-Regular	₱ 1,124,933.00	₱ 1,124,933.00
Salaries & Wages-Casual/Contractual	234,319.50	234,319.50
Personnel Economic Relief Allowance	96,000.00	96,000.00
Representation Allowance	21,500.00	21,500.00
Transportation Allowance	21,500.00	21,500.00
Clothing & Uniform Allowance	329,000.00	329,000.00
Honoraria	56,802.50	56,802.50
Retirement & Life Insurance Premiums	141,051.73	141,051.73
PAG-IBIG Contributions	4,800.00	4,800.00
PHILHEALTH Contributions	23,224.10	23,224.10
Employees Compensation Insurance Premiums	4,800.00	4,800.00
Terminal Leave Benefits	46,145.96	46,145.96
Overtime & Night Pay	26,976.19	26,976.19
<b>Total Personnel Services:</b>	<b>₱ 2,131,052.98</b>	<b>₱ 2,131,052.98</b>
<b>Maintenance &amp; Other Operating Expenses:</b>		
Office Supplies Expense	31,306.40	31,306.40
Fuel, Oil & Lubricant Expense	58,249.57	58,249.57
Training Expense	229,902.91	229,902.91
Water Expenses	8,018.40	8,018.40
Electricity Expenses	73,048.50	73,048.50
Postage & Courier Services	688.00	688.00
Telephone Expense-Landline	22,725.40	22,725.40
Taxes, Duties and Licenses	329,580.03	329,580.03
Representation Expense	7,026.00	7,026.00
Research, Exploration & Dev. Expenses	236,800.00	236,800.00
Generation, Transmission & Distribution expenses	144,194.55	144,194.55
Extraordinary & Miscellaneous Exp.	1,000.00	1,000.00
Donations	3,000.00	3,000.00
Insurance Expenses	557.10	557.10
Repair & Maint.-Infrastructure Assets	134,660.17	134,660.17
Repair & Maint.-Land Improvements	19,050.00	19,050.00
Repair & Maint.-Transportation Equipment	28,018.79	28,018.79
Repair & Maint. of buildings & structures	32,223.00	32,223.00
Repair & Maint. of other machinery & Equipt.	8,300.00	8,300.00
Other Maintenance expense	1,500.00	1,500.00
<b>Total Maintenance Expenses</b>	<b>₱ 1,369,848.82</b>	<b>₱ 1,369,848.82</b>
<b>Financial Expenses</b>		
Interest Expense	5,950.00	5,950.00
<b>Total Financial Expenses</b>	<b>₱ 5,950.00</b>	<b>₱ 5,950.00</b>
<b>Non-Cash Expenses:</b>		
Depreciation-Infrastructure Assets	510,809.09	510,809.09
Depreciation Exp. - Bldg. and other Structures	40,567.24	40,567.24
Depreciation Exp. - Bearer Trees, Plants and Crops	17,244.69	17,244.69
Depreciation Exp. - Leased Assets Improvements-Bldg.	2,775.19	2,775.19
Depreciation Exp. - Transportation Equipment	38,660.34	38,660.34
Depreciation-Machinery & Equipt.	51,266.99	51,266.99
Depreciation-Furniture & Fixture	2,192.43	2,192.43
<b>Total Depreciation Expense</b>	<b>₱ 663,515.97</b>	<b>₱ 663,515.97</b>
Amortization - Computer Software	22,654.72	22,654.72
<b>Total Operating Expenses</b>	<b>₱ 4,193,022.49</b>	<b>₱ 4,193,022.49</b>
<b>NET UTILITY OPERATING INCOME (LOSS)</b>	<b>₱ 2,240,115.23</b>	<b>₱ 2,240,115.23</b>
Interest Income	308.77	308.77
Reversal of Imp. Loss	(13,368.35)	(13,368.35)
Other Discounts	(88,083.16)	(88,083.16)
Less, Income Deductions:		
<b>NET INCOME (LOSS)</b>	<b>₱ 2,138,972.49</b>	<b>₱ 2,138,972.49</b>

Prepared by:

  
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Corporate Budget Specialist B

Noted:

  
ENGR. WINSTON M. MAKILAN  
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Checked by:

  
RENELYN N. JARDIN  
Division Manager



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

	<u>CM</u>	<u>YTD</u>
<b><u>CASH INFLOWS:</u></b>		
Collection of Water bills	₱ 6,458,794.18	₱ 6,458,794.18
Collection of MRRF	175,580.00	175,580.00
Collection of Other Receivables	175,463.10	175,463.10
Interest Revenue & other Bank credits	308.77	308.77
Collection of Miscellaneous Service Revenue	67,540.00	67,540.00
Collection of Refund to CA/Dues	135.00	135.00
Due from Officers and Employees	12,314.25	12,314.25
Discounts	(81,184.00)	(81,184.00)
Replenishment of Petty Cash fund	10,000.00	10,000.00
Total Cash Inflows	₱ <u>6,818,951.30</u>	₱ <u>6,818,951.30</u>
<b><u>CASH OUTFLOWS:</u></b>		
Payment for Salaries and Wages (J.O. & Casual)	₱ 95,237.68	95,237.68
Payment for Salaries and Wages (Regular)	764,857.73	764,857.73
Payment for Leave Monetization	46,145.96	46,145.96
Payment for Cash Advances	766,590.00	766,590.00
Payment for Philhealth Contribution	46,448.20	46,448.20
Payment for GSIS w/ EC & Loan Contribution	375,394.92	375,394.92
Payment for Pag-ibig Contribution & Loan	19,561.57	19,561.57
Payment for Utilization of Spring	50,000.00	50,000.00
Payment for LBP Salary Loan	92,859.08	92,859.08
Payment for MOEMPSCO Loan	10,196.66	10,196.66
Payment for DBP Loan	62,384.86	62,384.86
Payment for Fuel, Oil and Lubricants	56,775.91	56,775.91
Payment for Representation Expenses	5,728.00	5,728.00
Payment for Telephone/Mobile Expenses	47,235.97	47,235.97
Payment for Electricity Expense	70,484.71	70,484.71
Payment for Honorarium/ Director's Fee & Re-imbursable Exp.	44,939.50	44,939.50
Payment for Accounts Payable	493,504.91	493,504.91
Payment for Taxes, Duties & Licenses	329,580.03	329,580.03
Payment for Training Expenses	203,629.00	203,629.00
Payment for Extraordinary & Miscellaneous Exp.	1,000.00	1,000.00
Payment for Survey and Research Expense	236,800.00	236,800.00
Payment for Bacteriological and Physical, Chemical Test	2,700.00	2,700.00
Payment for the Labor and Materials for Project/Extension of lines	515,634.01	515,634.01
Payment for Semi-Expendable-Furniture & Fixture	73,617.86	73,617.86
Payment for Semi-Expendable-Information & Com.	139,388.10	139,388.10
Payment for Buildings & Other Structures	149,347.20	149,347.20
Payment for GIS and other Software	36,750.00	36,750.00
Deposit of Cash Reserves	166,000.00	166,000.00
Payment for Petty Cash Replenishment	16,682.10	16,682.10
Payment for Maint. of Land Improvements	10,500.00	10,500.00
Payment for Maint. of Motor Vehicles	27,418.79	27,418.79
Payment for Maint. of Buildings & Other Structures	31,489.98	31,489.98
Payment for Maint. of Office Equipment	8,300.00	8,300.00
Payment for Taxes Withheld	67,264.68	67,264.68
Payment for Debt Service to LWUA	29,962.00	29,962.00
Total Cash Outflows	₱ <u>5,094,409.41</u>	₱ <u>5,094,409.41</u>
<b>NET RECEIPTS (DISBURSEMENTS)</b>	₱ 1,724,541.89	₱ 1,724,541.89
<b>ADD, CASH BALANCE - BEGINNING</b>	<u>12,414,758.88</u>	<u>12,414,758.88</u>
<b>CASH BALANCE - ENDING</b>	₱ <u><u>14,139,300.77</u></u>	₱ <u><u>14,139,300.77</u></u>
<b><u>BREAKDOWN:</u></b>		
Cash on hand		₱ 133,944.69
CCO-Teller's Fund		10,000.00
Cash in bank		13,985,356.08
Petty Cash Fund		10,000.00
Total		₱ <u><u>14,139,300.77</u></u>

Prepared by:

ANALIZA A. BALLEZA  
Corporate Budget Specialist B

Noted:

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