



Republic of the Philippines
Province of Negros Occidental
MURCIA WATER DISTRICT

STATEMENT OF FINANCIAL POSITION
June 2024

ASSETS

	<u>Amount</u>	<u>%</u>
Current Assets:		
Cash - Collecting Officer	P 141,267.10	0.07
CCO- Teller's Fund	10,000.00	0.00
Petty Cash Fund	10,000.00	0.00
Cash in Bank (LPB Operation)	12,208,691.04	6.06
Cash In Bank (MRRF)	2,415,406.15	1.20
Cash in Bank (PAC)	192,716.79	0.10
Cash in Bank (DBP Special)	6,138,540.76	3.05
Sinking Fund (DBP)	8,371,393.78	4.16
Accounts receivable-customers	6,224,559.93	3.09
Allowance for Impairment-AR	(146,517.64)	(0.07)
Advances for Operating Expenses	39,000.00	0.02
Advances to Special Disbursing Officer	329,184.71	0.16
Advances to officers and employees	48,700.00	0.02
Due from officers & Employees	1,544,451.09	0.77
Other Receivable	555,343.30	0.28
Office Supplies Inventory	543,537.11	0.27
Chemicals & Filtering Supplies Inventory	963,816.21	0.48
Supplies and Materials for Water Systems Operations	2,399,183.45	1.19
Semi-Expendable Office Equipment	204,599.00	0.10
Semi-Expendable Other Machinery & Equipment	27,824.00	0.01
Semi-Expendable-Furniture & Fixture	251,141.54	0.12
Guaranty Deposits	131,546.14	0.07
Total Current Assets	P 42,604,384.46	21.16
Non-Current Assets:		
Property, Plant & Equipment:		
Land	P 11,860,716.00	5.89
Building	7,940,908.17	3.94
Accumulated Depreciation-Building	(539,130.60)	(0.27)
Other Structures	4,859,600.68	2.41
Accumulated Depreciation-Other Structures	(268,829.20)	(0.13)
Leased Assets Improvements-Bldg.	-	-
Accumulated Depreciation-Leased Assets Improvement	-	-
Bearer Trees, Plants and Crops	298,440.66	0.15
Accumulated Depreciation-Bearer Trees, Plants and Crc	(335,025.27)	(0.17)
Plant (UPIS)	140,141,169.01	69.60
Accumulated Depreciation-Plant	(28,965,696.39)	(14.39)
Motor Vehicles	3,878,550.00	1.93
Accum. Depr. -Motor Vehicles	(1,050,561.14)	(0.52)
Communication Equipment	106,005.00	0.05
Accumulated Depr.-Comm. Equipment	(89,700.00)	(0.04)
Construction and Heavy Equipment	6,050.00	0.00
Accumulated Depr.-Construction and Heavy Equipment	-	-
Office Equipment	1,288,643.00	0.64
Accumulated Depr.-Office Equipment	(654,630.65)	(0.33)
Information & Communication Tech. Equip	-	-
Accumulated Depr.-Information & Communication Tecl	(9,469.88)	(0.00)
Other Machinery & Equipment	2,125,407.22	1.06
Accumulated Depr.-Other Machinery & Equip	(916,579.29)	(0.46)
Furniture & Fixtures	-	-
Accumulated Depr.-Furniture & Fixtures	-	-
Water Supply System	15,176,893.84	7.54
Accumulated Depr.-Water Supply System	(2,008,147.51)	(1.00)
Technical and Scientific Equip	238,769.00	0.12
Accumulated Amort.-Tech & Sci. Equip	-	-
Construction in progress- Land Improvements	36,000.00	0.02
Construction in progress- Infrastructure Asset	500,326.52	0.25
Construction in Progress-Buildings and other Structures	1,403,357.30	0.70
Development in Progress-Computer Software	2,249,618.00	1.12
Net Property, Plant & Equipment	P 157,272,684.47	78.11
Intangible Assets:		
Computer Software	2,171,774.39	1.08
Accumulated Amort.-Computer Software	(773,112.54)	(0.38)
Website	74,500.00	0.04
TOTAL ASSETS	P 201,350,230.78	100.00

LIABILITIES AND EQUITY

Current Liabilities:		
Accounts Payable	P 233,200.00	0.12
Due to BIR	213,397.95	0.11
Due to GSIS	287,658.58	0.14
Due to PAG-IBIG	32,275.25	0.02
Due to PhilHealth	34,926.45	0.02
Current Portion of Long-term Debts	144,072.00	0.07
	P 942,098.22	0.47
Non-Current Liabilities:		
Loans payable LA# 4-2326 RL	P 4,573,889.20	2.27
Total Liabilities	P 5,515,987.42	2.74
Equity:		
Government Equity	P 1,870,725.00	0.93
Contributed Capital	1,800,000.00	0.89
Retained earnings	179,293,788.25	89.05
Add (Deduct) Net Income (Loss)	12,869,730.11	6.39
Total Equity	P 195,834,243.36	97.26
TOTAL LIABILITIES AND EQUITY	P 201,350,230.78	100.00

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
Province of Negros Occidental
MURCIA WATER DISTRICT

STATEMENT OF COMPREHENSIVE INCOME
June 2024

	<u>CM</u>	<u>YTD</u>
REVENUES:		
Waterworks System Fees	₱ 5,827,059.29	₱ 34,731,357.58
Fines & Penalties-Service Income	192,874.39	843,384.27
Penalty Charges-Illegal Connections	8,000.00	34,000.00
Other Business Income	83,300.16	781,868.32
Miscellaneous Income	142,860.00	854,425.00
Other Discounts	(82,111.31)	(503,753.89)
Gross Revenue	₱ 6,171,982.53	₱ 36,741,281.28
EXPENSES:		
Personnel Services:		
Salaries & Wages-Regular	₱ 1,119,904.00	₱ 6,895,803.52
Salaries & Wages-Casual/Contractual	302,140.00	1,425,957.50
Personnel Economic Relief Allowance	95,000.00	571,000.00
Representation Allowance	21,500.00	129,000.00
Transportation Allowance	21,500.00	129,000.00
Clothing & Uniform Allowance	-	329,000.00
Honoraria	52,687.50	355,583.01
Midyear/Year-end Bonus & Cash Gift	-	1,218,664.00
Retirement & Life Insurance Premiums	141,271.40	854,413.50
PAG-IBIG Contributions	9,400.00	47,800.00
PHILHEALTH Contributions	29,244.18	171,639.64
Employees Compensation Insurance Premiums	4,700.00	28,700.00
Terminal Leave Benefits	11,266.97	265,458.35
Overtime & Night Pay	19,846.88	102,990.62
Total Personnel Services:	₱ 1,828,460.93	₱ 12,525,010.14
Maintenance & Other Operating Expenses:		
Office Supplies Expense	17,731.45	180,784.08
Fuel, Oil & Lubricant Expense	100,407.76	379,001.08
Training Expense	81,418.00	879,785.35
Traveling Expenses	244.00	2,408.00
Water Expenses	-	31,450.00
Electricity Expenses	-	541,530.74
Postage & Courier Services	959.00	4,713.00
Telephone Expense-Landline	22,570.98	135,810.83
Internet Subscription Expense	2,355.55	11,964.81
Printing & Publication Expenses	-	8,610.00
Advertising & Promotional Expenses	-	5,000.00
Taxes, Duties and Licenses	521,712.77	1,211,676.54
Representation Expense	7,216.60	82,157.50
Research, Exploration & Dev. Expenses	-	236,800.00
Survey expenses	5,694.20	19,133.50
Generation, Transmission & Distribution expenses	108,490.50	698,852.55
Extraordinary & Miscellaneous Exp.	3,000.00	14,930.00
Donations	26,000.00	34,500.00
Legal Services	10,000.00	66,500.00
Major Events and Conventions Expenses	-	69,125.00
Insurance Expenses	-	44,201.23
Other Professional Services	-	14,900.00
Security Services	149,861.70	838,054.47
Repair & Maint.-Infrastructure Assets	161,474.44	792,596.40
Repair & Maint.-Land Improvements	33,345.00	108,630.00
Repair & Maint.-Transportation Equipment	200.00	52,213.79
Repair & Maint. of buildings & structures	22,112.00	55,884.00
Repair & Maint. of other machinery & Equipt.	4,500.00	30,704.50
Repair & Maint. of Furniture & Fixture	1,450.00	5,676.00
Other Maintenance expense	2,808.80	8,348.80
Total Maintenance Expenses	₱ 1,283,552.75	₱ 6,565,942.17
Financial Expenses		
Interest Expense	5,799.00	35,248.00
Bank Charges	-	400.00
Total Financial Expenses	₱ 5,799.00	₱ 35,648.00
Non-Cash Expenses:		
Depreciation-Infrastructure Assets	523,613.95	3,090,562.90
Depreciation Exp. - Bldg. and other Structures	40,799.85	243,868.66
Depreciation Exp. - Bearer Trees, Plants and Crops	16,422.06	102,645.51
Depreciation Exp. - Leased Assets Improvements-Bldg.	-	2,232.39
Depreciation Exp. - Transportation Equipment	38,660.34	231,962.04
Depreciation-Machinery & Equipt.	32,780.82	283,638.87
Depreciation-Furniture & Fixture	-	10,962.15
Impairment Loss-Biological Assets	654,968.55	654,968.55
Total Depreciation Expense	₱ 1,307,245.57	₱ 4,620,841.07
Amortization - Computer Software	-	117,106.09
Total Operating Expenses	₱ 4,425,058.25	₱ 23,864,547.47
NET UTILITY OPERATING INCOME (LOSS)	₱ 1,746,924.28	₱ 12,876,733.81
Interest Income	2,742.04	6,364.65
Reversal of Imp. Loss	-	(13,368.35)
NET INCOME (LOSS)	₱ 1,749,666.32	₱ 12,869,730.11

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Corporate Budget Specialist B

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Division Manager



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

	CM	YTD
CASH INFLOWS:		
Collection of Water bills	P 5,401,825.42	P 34,640,284.85
Collection of MRRF	123,240.00	847,035.00
Collection of Other Receivables	188,868.20	1,176,050.00
Interest Revenue & other Bank credits	1,126.18	3,247.29
Collection of Miscellaneous Service Revenue	11,900.00	256,700.00
Collection of Refund to CA/Dues	3,980.30	65,062.70
Due from Officers and Employees		82,625.94
Discounts	(74,598.00)	(460,115.00)
Replenishment of Petty Cash fund		10,000.00
Total Cash Inflows	<u>P 5,656,342.10</u>	<u>P 36,620,890.78</u>
CASH OUTFLOWS:		
Payment for Salaries and Wages (J.O. & Casual)	P 78,313.81	487,312.10
Payment for Salaries and Wages (Regular)	700,843.93	4,383,689.52
Payment for Leave Monetization	11,266.97	265,458.35
Payment for Year-End/Midyear/Other Bonuses		1,218,664.00
Payment for Cash Advances	346,090.05	2,695,538.27
Payment for SSS Contribution	26,240.00	26,240.00
Payment for Philhealth Contribution	58,488.20	343,278.80
Payment for GSIS w/ EC & Loan Contribution	363,589.79	2,228,507.19
Payment for Pag-ibig Contribution & Loan	34,217.52	170,005.20
Payment for Utilization of Spring	50,000.00	300,000.00
Payment for LBP Salary Loan	103,809.80	576,890.55
Payment for MOEMPCO Loan	4,416.66	55,399.96
Payment for DBP Loan	89,325.67	494,151.50
Payment for Office Supplies Expenses		21,039.11
Payment for Fuel, Oil and Lubricants	95,028.78	404,731.24
Payment for Representation Expenses	6,616.60	71,458.40
Payment for Telephone/Mobile Expenses	37,997.70	251,056.58
Payment for Internet	2,208.33	11,217.01
Payment for Electricity Expense		523,936.93
Payment for Printing Expenses		6,758.40
Payment for Donation	25,000.00	30,000.00
Payment for Major Events and Conventions Expenses		4,500.00
Payment for Honorarium/ Director's Fee & Re-imbursable Exp.	47,737.50	285,280.20
Payment for Legal Services	10,000.00	66,500.00
Payment for Security Services	148,147.60	828,863.64
Payment for Accounts Payable	449,109.13	989,140.47
Payment for Other Professional Services		13,300.00
Payment for Taxes, Duties & Licenses	521,712.77	1,211,676.54
Payment for Training Expenses	80,018.00	445,125.00
Payment for Extraordinary & Miscellaneous Exp.	2,000.00	9,000.00
Payment for Advertising & Promotional Expenses		5,000.00
Payment for Survey and Research Expense		236,800.00
Payment for Insurance Expense		42,793.88
Payment for Bank Charges		400.00
Payment for Bacteriological and Physical, Chemical Test	3,000.00	17,400.00
Payment for Chemical Supplies Inventory		489,776.78
Payment for the Labor and Materials for Project/Extension of lines		1,909,877.02
Payment for Semi-Expendable-Furniture & Fixture		242,238.96
Payment for Semi-Expendable-Information & Com.		149,812.75
Payment for Semi-Expendable Office Equipment	8,027.50	38,889.58
Payment for Buildings & Other Structures	663,794.48	1,462,354.06
Payment for the Purchase of Other Machinery & Equipment		123,982.14
Payment for Service Connection Materials and Water Meter	757,142.85	1,182,413.70
Payment for Office Supplies Inventory	147,278.35	268,869.67
Payment for GIS and other Software	55,750.00	543,358.24
Deposit of Cash Reserves	195,642.31	1,087,524.93
Payment for Petty Cash Replenishment	21,015.55	78,202.60
Payment for Maint. of Infrastructure Assets	32,671.88	510,986.22
Payment for Maint. of Land Improvements	38,887.50	71,312.50
Payment for Maint. of Motor Vehicles		49,556.39
Payment for Maint. of Buildings & Other Structures	1,503.36	32,993.34
Payment for Maint. of Office Equipment		10,800.00
Payment for Maint. of Machinery & Equipment	3,420.00	14,505.17
Payment for Taxes Withheld	180,507.11	737,206.43
Payment for Debt Service to LWUA	29,811.00	179,320.00
Payment for Refunds on Advances		13,934.50
Total Cash Outflows	<u>P 5,430,630.70</u>	<u>P 27,919,027.82</u>
NET RECEIPTS (DISBURSEMENTS)	<u>P 225,711.40</u>	<u>P 8,701,862.96</u>
ADD, CASH BALANCE - BEGINNING	<u>20,890,910.44</u>	<u>12,414,758.88</u>
CASH BALANCE - ENDING	<u><u>P 21,116,621.84</u></u>	<u><u>P 21,116,621.84</u></u>
BREAKDOWN:		
Cash on hand		P 141,267.10
CCO-Teller's Fund		10,000.00
Cash in bank		20,955,354.74
Petty Cash Fund		10,000.00
Total		<u><u>P 21,116,621.84</u></u>

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