



**BALANGA WATER DISTRICT**  
**Statement of Cash Flow**  
**For the Month Ended December 31, 2017**

	CURRENT MONTH			YEAR-TO-DATE			2017 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	
<b>Cash Flows from Operating Activities</b>							
<b>Cash Inflows:</b>							
Collection of water bill	4,694,611.29	5,179,454.00	(484,842.71)	60,089,564.90	60,329,367.00	(239,802.10)	60,329,367.00
Collection of misc. service revenue	189,380.00	94,900.00	94,480.00	1,808,137.25	1,138,800.00	669,337.25	1,138,800.00
Collection of miscellaneous income	-	-	-	-	-	-	-
Sale of saddle clamp & others	82,105.86	62,400.00	19,705.86	801,498.07	748,800.00	52,698.07	748,800.00
Unreleased checks	-	-	-	-	-	-	-
Receipts of payment for cash advances	873.20	-	873.20	61,011.38	-	61,011.38	-
Receipts of payments of loans, cutter, incentive, w/o pay	1,568.51	-	1,568.51	452,697.04	-	452,697.04	-
Interest earned from bank accounts	3,378.15	8,100.00	(4,721.85)	28,773.14	32,400.00	(3,626.86)	32,400.00
Petty Cash Fund	5,306.81	-	5,306.81	35,306.81	-	35,306.81	-
Transfer of Funds - Landbank retirement	20,000.00	20,000.00	-	240,000.00	240,000.00	-	240,000.00
Other business income	75,098.84	23,920.00	51,178.84	804,240.60	287,040.00	517,200.60	287,040.00
<b>Total Cash Inflows</b>	<b>5,072,322.66</b>	<b>5,388,774.00</b>	<b>(316,451.34)</b>	<b>64,321,229.19</b>	<b>62,776,407.00</b>	<b>1,544,822.19</b>	<b>62,776,407.00</b>
<b>Cash Outflows:</b>							
Payment of Personal Services	678,753.50	777,099.69	98,346.19	8,350,479.51	9,202,285.34	851,805.83	9,202,285.34
Payment of GSIS premium- Ees share/loans payable	266,264.82	264,518.60	(1,746.22)	3,245,834.38	3,277,561.70	31,727.32	3,277,561.70
Payment of HDMF premium-Ees Share/loans payable	60,564.10	55,393.13	(5,170.97)	640,085.84	663,645.56	23,559.72	663,645.56
Payment of Philhealth premium-Employees Share	13,900.00	14,240.00	340.00	169,387.50	172,430.00	3,042.50	172,430.00
Payment of DBP Loan	143,179.03	141,008.27	(2,170.76)	1,852,871.21	1,729,370.68	(123,500.53)	1,729,370.68
Payment of Landbank Loan	129,022.73	60,370.31	(68,652.42)	1,157,486.03	724,443.72	(433,042.31)	724,443.72
Payment of Withholding Tax - Employees	285,479.91	177,148.00	(108,331.91)	2,120,484.11	2,125,776.00	5,291.89	2,125,776.00
Payment of refund of various loans	26,019.23	-	(26,019.23)	313,106.71	-	(313,106.71)	-
Payment of Other Compensation	626,717.99	685,731.80	59,013.81	8,825,228.93	10,725,809.60	1,900,580.67	10,725,809.60
Payment of Withholding Tax - BOD /BOD Secretary	5,335.20	5,835.20	500.00	82,976.43	70,022.40	(12,954.03)	70,022.40
Payment of Traveling & Training Expense	14,460.00	57,486.00	43,026.00	376,348.00	687,060.00	310,712.00	687,060.00
Payment of Supplies & Materials Expense	153,216.54	75,254.00	(77,962.54)	1,928,527.14	2,123,479.00	194,951.86	2,123,479.00
Payment of Utility Expense	20,726.40	22,712.00	1,985.60	255,018.70	272,500.00	17,481.30	272,500.00
Payment of Communication Expense	11,314.08	13,468.00	2,153.92	141,878.47	161,550.00	19,671.53	161,550.00
Payment of Generation & Distribution Expense	812,078.08	722,253.00	(89,825.08)	8,925,068.48	8,666,926.00	(258,142.48)	8,666,926.00
Payment of Membership Fees & Contribution	1,000.00	4,700.00	3,700.00	141,858.32	97,000.00	(44,858.32)	117,000.00
Payment of Advertising Expense	1,000.00	2,200.00	1,200.00	2,000.00	22,000.00	20,000.00	22,000.00
Payment of Rent Expense	56,298.96	16,700.00	(39,598.96)	319,199.46	312,000.00	(7,199.46)	312,000.00
Payment of Representation Expense	43,002.64	30,000.00	(13,002.64)	349,346.49	360,000.00	10,653.51	360,000.00
Payment of Subscription Expense	702.00	1,250.00	548.00	6,534.00	15,000.00	8,466.00	15,000.00
Payment of Professional Services	61,651.00	5,600.00	(56,051.00)	612,916.40	779,150.00	166,233.60	779,150.00
Payment of Repairs & Maintenance	70,383.25	64,644.00	(5,739.25)	663,987.38	1,267,453.00	603,465.62	1,267,453.00
Payment of Other Maintenance & Operating Expense	546,232.67	635,675.00	89,442.33	1,638,161.63	1,786,500.00	148,338.37	1,786,500.00
Payment of Taxes, Insurance Premiums & Other Fees	97,472.39	100,670.00	3,197.61	1,206,290.90	1,277,788.00	71,497.10	1,277,788.00
Payment of GSIS premium - Employer's Share	165,781.04	167,643.00	1,861.96	2,013,540.92	2,025,348.00	11,807.08	2,025,348.00
Payment of HDMF premium - Employers Share	5,000.00	5,200.00	200.00	60,600.00	61,800.00	1,200.00	61,800.00
Payment of Philhealth premium-Employers Share	13,900.00	14,240.00	340.00	169,387.50	172,430.00	3,042.50	172,430.00
Payment of Terminal Leave benefits	-	-	-	84,491.94	147,852.00	63,360.06	147,852.00
Payment of VAT Payable	41,872.10	36,083.00	(5,789.10)	494,426.80	561,987.00	67,560.20	561,987.00
Payment of Petty Cash Fund	5,306.81	-	(5,306.81)	35,306.81	-	(35,306.81)	-
Payment of refund of wb & materials, cutter...	1,534.05	-	(1,534.05)	175,562.97	-	(175,562.97)	-
Payment of cash advance	873.20	-	(873.20)	59,653.40	-	(59,653.40)	-
Payment of unreleased checks as of Dec. 31, 2016	-	-	-	1,597,846.61	-	(1,597,846.61)	-
Payment of Retirement Benefit Fund	20,000.00	20,000.00	-	240,000.00	240,000.00	-	240,000.00
Payment of Joint Lwua Reserve Fund	20,000.00	20,000.00	-	240,000.00	240,000.00	-	240,000.00
Payment of service connection materials	19,401.78	48,268.00	28,866.22	1,046,470.07	973,686.00	(72,784.07)	973,686.00
Payment to Suppliers (Capex)	917,323.57	-	(917,323.57)	8,021,865.41	10,326,930.00	2,305,064.59	11,326,930.00
Payment of vat (Capex)	10,160.72	2,732.00	(7,428.72)	507,468.07	542,284.00	34,815.93	542,284.00
Payment of in-lieu share (Cabog-Cabog)	10,000.00	10,000.00	-	120,000.00	120,000.00	-	120,000.00
Payment of monthly amortization ( DBP & Lwua)	176,062.54	176,064.00	1.46	2,138,085.48	2,138,097.00	11.52	2,138,097.00
Water District's Equity Contribution	-	-	-	-	-	-	-
<b>Total Cash Outflows</b>	<b>5,531,990.33</b>	<b>4,434,187.00</b>	<b>(1,097,803.33)</b>	<b>60,329,782.00</b>	<b>64,070,165.00</b>	<b>3,740,383.00</b>	<b>65,090,165.00</b>
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>(459,667.67)</b>	<b>954,587.00</b>	<b>(1,414,254.67)</b>	<b>3,991,447.19</b>	<b>(1,293,758.00)</b>	<b>5,285,205.19</b>	<b>(2,313,758.00)</b>
<b>Cash Inflow from Financing/Operating Activities</b>							
Cash in Bank, Beg. Balance	-	-	-	12,000,000.00	12,000,000.00	-	12,000,000.00
<b>Total Cash Inflow from Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>-</b>	<b>12,000,000.00</b>
<b>Cash Outflow from Financing Activities/Operating Activities</b>							
Payment to Suppliers	3,241,137.45	1,000,000.00	(2,241,137.45)	10,132,021.10	12,000,000.00	1,867,978.90	12,000,000.00
Payment of vat	132,168.49	-	(132,168.49)	457,975.60	-	(457,975.60)	-
<b>Total Cash Outflow from Financing Activities/Blwd ICG Project</b>	<b>3,373,305.94</b>	<b>1,000,000.00</b>	<b>(2,373,305.94)</b>	<b>10,589,996.70</b>	<b>12,000,000.00</b>	<b>1,410,003.30</b>	<b>12,000,000.00</b>
<b>Total Cash Provided (Used) by Financing Activities/BLWD ICG Project</b>	<b>(3,373,305.94)</b>	<b>(1,000,000.00)</b>	<b>(2,373,305.94)</b>	<b>1,410,003.30</b>	<b>-</b>	<b>1,410,003.30</b>	<b>-</b>
<b>Cash Provided by Operating &amp; Financing Activities</b>	<b>(3,832,973.61)</b>	<b>(45,413.00)</b>	<b>(3,787,560.61)</b>	<b>5,401,450.49</b>	<b>(1,293,758.00)</b>	<b>6,695,208.49</b>	<b>(2,313,758.00)</b>
Add: Cash & Cash Equivalents - Beginning	14,373,124.12	1,953,391.54	12,419,732.58	5,138,700.02	3,201,736.54	1,936,963.48	3,201,736.54
<b>Cash &amp; Cash Equivalent - Ending</b>	<b>10,540,150.51</b>	<b>1,907,978.54</b>	<b>8,632,171.97</b>	<b>10,540,150.51</b>	<b>1,907,978.54</b>	<b>8,632,171.97</b>	<b>887,978.54</b>

**Recap:**

Cash in Bank - CA	6,250,800.76
Cash in Bank - DBP	2,040,232.21
Cash in Bank - Retirement Fund	1,555,610.78
Cash in Bank - DBP Loan	582,664.40
Cash on Hand	110,842.36
Petty Cash Fund	-
Cash & Cash Equivalent-Ending	<u>10,540,150.51</u>

**Note 1.** Supplemental Budget for Source Development at EGSA Four-Lanes, Brgy. Tuyo Amounting to P1,000,000.00 as per Board Resolution No. 18 Series of 2017

- Supplemental Budget for the Procurement of Eleven(11) sets of Airconditioning unit for the New BLWD Admin Building amounting to P670,000.00 as per Board Resolution No. 28 Series of 2017

**Note 2.** Supplemental Budget for Donation to the War-Stricken Residents of Marawi City amounting to P20,000.00 as per Board Resolution No. 20 Series of 2017

**Note 3.** Water Meters paid on February, April, June and September 2017 should be under Supplies & Materials Expense instead of Payment of Suppliers(CAPEX) & Service Connection Materials

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