



**BALANGA WATER DISTRICT  
DETAILED STATEMENT OF CASH FLOWS  
December 31, 2024**

	CURRENT MONTH			YEAR - T O - D A T E			2024 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 Income/Revenue							
Collection of service and business income	7,883,918.64	10,391,431.00 *	(2,507,512.36)	105,815,133.88	112,513,547.00 *	(6,698,413.12)	112,513,547.00
Collection of service and business income (Fines and Penalties)	285,939.90	311,748.00 *	(25,808.10)	3,553,165.49	3,375,460.00 *	177,705.49	3,375,460.00
Collection of service and business income(other business income-Meter Rental)	41,760.00	54,600.00	(12,840.00)	682,680.58	672,000.00	10,680.58	672,000.00
Collection of service and business income(other business income-Other Water Revenue)	52,437.12	29,250.00	23,187.12	670,810.18	360,000.00	310,810.18	360,000.00
Collection of service and business income(other business income-Misc. Service Revenue)	60,900.00	42,900.00	18,000.00	883,450.00	528,000.00	355,450.00	528,000.00
Collection of Receivables							
Collection of receivable from audit disallowances and/or charges				1,702.00		1,702.00	
Trust Receipts			-				
Collection of other trust receipts			-			-	
Other Receipts			-			-	
Receipt of unused petty cash fund	21,469.50			21,469.50			
Receipt of refund of cash advances	14,709.30		14,709.30	100,383.66		100,383.66	
Other miscellaneous receipts			-		-	-	
Sale of new connection fittings	69,663.83	38,682.00	30,981.83	1,026,833.91	1,165,082.00	(138,248.09)	1,165,082.00
Retirement Fund of Employees	100,000.00	100,000.00	-	1,200,000.00	1,200,000.00	-	1,200,000.00
Franchise Tax		-	-		-	-	
Others	26,301.50	-	26,301.50	240,780.91		240,780.91	
Adjustments			-			-	
Restoration of cash for cancelled/lost/stale checks/ADA	3,113.69	-	3,113.69	25,613.69	-	25,613.69	
Restoration of Cash for unreleased checks	1,620,245.82		1,620,245.82	1,620,245.82	-	1,620,245.82	
Others ( Refunded Training Fee )			-	50,000.00		50,000.00	
<b>Total Cash Inflows</b>	<b>10,180,459.30</b>	<b>10,968,611.00</b>	<b>(809,621.20)</b>	<b>115,892,269.62</b>	<b>119,814,089.00</b>	<b>(3,943,288.88)</b>	<b>119,814,089.00</b>
<b>Cash Outflows</b>							
Payment of Expenses							
Payment of personnel services	3,470,544.35	3,670,929.70	200,385.35	26,878,471.30	34,238,931.19	7,360,459.89	34,238,931.19
Payment of maintenance and other operating expenses	3,037,543.94	3,023,250.50	(14,293.44)	30,693,324.52	34,405,470.00	3,712,145.48	34,405,470.00
Payment of financial expenses	47,042.00	47,042.00	-	589,763.82	589,768.00	4.18	589,768.00
Payment of expenses incurred in the prior years		-	-	393,965.32	367,194.80	(26,770.52)	360,394.71
Purchase of Inventories							
Purchase of inventories for sale	465.29	107,218.00	106,752.71	1,655,732.33	2,224,579.00	568,846.67	2,224,579.00
Purchase of inventories held for consumption	117,485.45	265,916.81	148,431.36	2,557,883.49	3,101,656.27	543,772.78	3,101,656.27
Purchase of semi-expendable machinery & equipment	133,861.57	48,930.00	(84,931.57)	1,606,679.76	1,937,584.69	330,904.93	1,937,584.69
Purchase of semi-expandable furniture, fixtures and books	8,640.00	-	(8,640.00)	110,144.11	271,624.00	161,479.89	271,624.00
Purchase of inventories obligated /incurred in prior year		-	-	135,089.71	130,805.89	(4,283.82)	137,605.98

Grant of Cash Advances			-				-	
Advances for operating expenses	14,709.30		(14,709.30)	100,383.72	-	(100,383.72)		-
Payment of Accounts Payable		-	-	-	-	-		-
Remittance of Personnel Benefit Contributions and Mandatory Deductions			-					
Remittance of taxes withheld (Employees)	369,422.07	151,398.00	(218,024.07)	2,037,957.67	2,133,350.00	95,392.33		2,133,350.00
Remittance of taxes withheld (Franchise Tax)		213,071.00	213,071.00	1,800,542.94	3,186,195.31	1,385,652.37	<sup>3</sup>	3,186,195.31
Remittance of taxes withheld (VAT)	70,664.02	50,630.01	(20,034.01)	789,908.86	910,194.73	120,285.87		910,194.73
Remittance of taxes withheld(CAPEX)	56,916.10	7,650.09	(49,266.01)	434,549.93	908,573.00	474,023.07		908,573.00
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	1,086,809.20	852,804.00	(234,005.20)	13,025,966.46	13,731,524.00	705,557.54		13,731,524.00
Remittance of other payables	402,392.38	328,492.00	(73,900.38)	4,753,327.83	4,178,280.00	(575,047.83)		4,178,280.00
Release of Intra-Agency Fund Transfers								
Release of other intra-agency fund transfers					-	-		
Other Disbursements								
Refund of Various Loan	46,570.98	-	(46,570.98)	453,907.85		(453,907.85)		
Refund of excess Working Fund/fund transfers/Trust Fund	21,469.50			21,469.50	-	(21,469.50)		
Refund of income taxes withheld				13,399.27		(13,399.27)		
Other disbursements	135,337.50	120,000.00	(15,337.50)	1,623,959.25	1,440,000.00	(183,959.25)		1,440,000.00
Adjustments for dishonored checks			-	23,776.34	-	(23,776.34)		
Reversing entry for unreleased checks in previous year			-	1,556,644.31		(1,556,644.31)		
<b>Total Cash Outflows</b>	<b>9,019,873.65</b>	<b>8,887,332.11</b>	<b>(111,072.04)</b>	<b>91,256,848.29</b>	<b>103,755,730.88</b>	<b>12,498,882.59</b>		<b>103,755,730.88</b>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>1,160,585.65</b>	<b>2,081,278.89</b>	<b>(920,693.24)</b>	<b>24,635,421.33</b>	<b>16,058,358.12</b>	<b>8,577,063.21</b>		<b>16,058,358.12</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Cash Inflows</b>								
Proceeds from Sale/Disposal of PPE		-	-	16,200.00		16,200.00		-
Receipts of Interest Earned	6,186.64	3,500.00	2,686.64	20,694.42	18,000.00	2,694.42		18,000.00
<b>Total Cash Inflows</b>	<b>6,186.64</b>	<b>3,500.00</b>	<b>2,686.64</b>	<b>36,894.42</b>	<b>18,000.00</b>	<b>18,894.42</b>		<b>18,000.00</b>
<b>Cash Outflows</b>								
Purchase of Land		-	-	-	250,000.00	250,000.00		250,000.00
Payment for Land Improvements		-	-	-	-	-		-
Purchase of Machinery & Equipment	197,845.24	141,965.00	(55,880.24)	3,631,904.87	7,369,480.00	3,737,575.13	<sup>3</sup>	7,369,480.00
Purchase of Transportation Equipment	854,817.85	-	(854,817.85)	1,032,746.42	1,091,609.00	58,862.58	<sup>3</sup>	1,091,609.00
Construction in Progress-Infrastructure Assets	178,984.47	-	(178,984.47)	3,152,044.60	6,773,538.00	3,621,493.40	<sup>1&amp;2</sup>	6,773,538.00
Construction in Progress-Buildings	46,787.50	-	(46,787.50)	148,252.96	643,574.00	495,321.04		643,574.00
Purchase of Furnitures & Fixtures	95,589.28	-	(95,589.28)	95,589.28	193,680.00	98,090.72		193,680.00
Purchase of Other PPE		-	-	-	-	-		-
Construction/development/purchase of service concession assets		-	-	-	-	-		-
Payment for rehabilitation of property, plant and equipment (capitalized repair)		-	-	213,607.16	219,338.00	5,730.84	<sup>2</sup>	219,338.00
Payment for PPE obligated in prior year		-	-	20,244.61	-	(20,244.61)		-
Purchase of computer software		-	-	45,125.00	90,250.00	45,125.00		90,250.00
Purchase of other intangible assets		-	-	273,958.00	273,958.00	-	<sup>1</sup>	273,958.00
Purchase if Intangible assets obligated in prior year		-	-	-	-	-		-
Adjustments								
Others (Tax Withheld - Former UCPB Acct)			-	-		-		
<b>Total Cash Outflows</b>	<b>1,374,024.34</b>	<b>141,965.00</b>	<b>(1,232,059.34)</b>	<b>8,613,472.90</b>	<b>16,905,427.00</b>	<b>8,291,954.10</b>		<b>16,905,427.00</b>
<b>Net Cash Provided By/(Used In) Investing Activities</b>	<b>(1,367,837.70)</b>	<b>(138,465.00)</b>	<b>(1,229,372.70)</b>	<b>(8,576,578.48)</b>	<b>(16,887,427.00)</b>	<b>8,310,848.52</b>		<b>(16,887,427.00)</b>

**CASH FLOWS FROM FINANCING ACTIVITIES**

**Cash Inflows**

**Total Cash Inflows**

**Cash Outflows**

Payment of Long-Term Liabilities

Payment of domestic loans

Payment of other long term liabilities

**Total Cash Outflows**

**Net Cash Provided By/(Used In) Financing Activities**

**INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS**

**Effects of Exchange Rate Changes on Cash and Cash Equivalents**

**CASH AND CASH EQUIVALENTS, Beginning**

**CASH AND CASH EQUIVALENTS, Ending**

**RECAP:**

Cash in Bank - CA

Cash in Bank - Retirement Fund

Cash in Bank - DBP CA

Cash in Bank - UCPB

Cash in Bank - EGOV

Cash on Hand

Petty Cash Fund

Cash & Cash Equivalent-Ending

	-	-	-	-	-	-
Payment of Long-Term Liabilities						
Payment of domestic loans	47,781.00	47,781.00	-	891,668.34	891,668.34	-
Payment of other long term liabilities		-	-	35,200.00	35,200.00	-
<b>Total Cash Outflows</b>	<b>47,781.00</b>	<b>47,781.00</b>	<b>-</b>	<b>926,868.34</b>	<b>926,868.34</b>	<b>-</b>
<b>Net Cash Provided By/(Used In) Financing Activities</b>	<b>(47,781.00)</b>	<b>(47,781.00)</b>	<b>-</b>	<b>(926,868.34)</b>	<b>(926,868.34)</b>	<b>-</b>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(255,033.05)</b>	<b>1,895,032.89</b>	<b>(2,150,065.94)</b>	<b>15,131,974.51</b>	<b>(1,755,937.22)</b>	<b>16,887,911.73</b>

<b>CASH AND CASH EQUIVALENTS, Beginning</b>	<b>33,332,199.41</b>	<b>14,294,221.74</b>	<b>19,037,977.67</b>	<b>17,945,191.85</b>	<b>17,945,191.85</b>	<b>-</b>	<b>17,945,191.85</b>
<b>CASH AND CASH EQUIVALENTS, Ending</b>	<b>33,077,166.36</b>	<b>16,189,254.63</b>	<b>16,887,911.73</b>	<b>33,077,166.36</b>	<b>16,189,254.63</b>	<b>16,887,911.73</b>	<b>16,189,254.63</b>

Cash in Bank - CA	7,927,240.82
Cash in Bank - Retirement Fund	6,241,801.75
Cash in Bank - DBP CA	18,596,351.13
Cash in Bank - UCPB	-
Cash in Bank - EGOV	-
Cash on Hand	311,772.66
Petty Cash Fund	-
<b>Cash &amp; Cash Equivalent-Ending</b>	<b>33,077,166.36</b>

\* Proposed water rate increase for July 2024 was not implemented.

1. Resolution Approving the Conduct of Geo-electric Resistivity Survey by LWUA personnel in Brgy. Cabog Cabog and Our Lady of Lourdes Subd. amounting to P273,958.00 to be paid under LWUA Open Bill Account and Augment the 2024 Budget using the projected savings from the Pto. Rivas Itaas project for the purpose as per Board Resolution No. 09 S.2024
2. Resolution Approving the Augmentation of Budget for the Maintenance of Service Vehicles with Plate numbers RNH-959 and DNB-554 Amounting to P124,695.00 Utilizing the Projected Savings from Pto. Rivas Itaas pumping Station Project as per Board Resolution No. 14 S.2024
3. Resolution Approving the Augmentation of 2024 BLWD Budget for Maintenance and Other Operating Expense and Capital Expenditures as per Board Resolution No. 32 S.2024

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