



BALANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
December 31, 2025



	CURRENT MONTH			YEAR-TO-DATE			2025 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash Inflows							
Collection of Income/Revenue							
Collection of service and business income	8,511,841.72	10,699,637.00	(2,187,795.28)	115,585,783.84	125,469,809.00	(9,884,025.16)	125,469,809.00
Collection of service and business income (Fines and Penalties)	271,853.22	320,996.00	(49,142.78)	3,837,034.96	3,764,166.00	72,868.96	3,764,166.00
Collection of service and business income(other business income-Meter Rental)	55,000.00	68,600.00	(13,600.00)	808,477.00	910,000.00	(101,523.00)	910,000.00
Collection of service and business income(other business income-Other Water Revenue)	253,105.15	250,743.00	2,362.15	2,775,569.29	2,797,120.00	(21,550.71)	2,797,120.00
Collection of service and business income(other business income-Misc. Service Revenue)	67,800.00	53,900.00	13,900.00	945,035.00	715,000.00	230,035.00	715,000.00
Collection of Receivables				-	-	-	
Collection of receivable from audit disallowances and/or charges				-	-	-	
Trust Receipts							
Collection of other trust receipts				-	-	-	
Other Receipts							
Receipt of unused petty cash fund				-	-	-	
Receipt of refund of cash advances				37,675.50	-	37,675.50	
Other miscellaneous receipts				-	-	-	
Sale of new connection fittings	62,809.85	125,930.00	(63,120.15)	734,667.57	1,670,500.00	(935,832.43)	1,670,500.00
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	40,181.24	-	40,181.24	373,569.86	-	373,569.86	
Adjustments							
Restoration of cash for cancelled/lost/stale checks/ADA				9,135.00	-	9,135.00	
Restoration of Cash for unreleased checks	1,412,534.46		1,412,534.46	1,412,534.46	-	1,412,534.46	
Others (Refunded Training Fee)				-	-	-	
Total Cash Inflows	10,775,125.64	11,619,806.00	(844,680.36)	127,719,482.48	136,526,595.00	(8,807,112.52)	136,526,595.00
Cash Outflows							
Payment of Expenses							
Payment of personnel services	3,755,625.55	4,315,200.00	559,574.45	32,027,239.80	38,023,743.00	5,996,503.20	38,023,743.00
Payment of maintenance and other operating expenses	3,653,927.57	4,047,710.54	393,782.97	31,002,901.10	38,696,579.47	7,693,678.37	38,696,579.47
Payment of financial expenses	43,464.00	43,664.00	200.00	542,179.00	543,926.00	1,747.00	543,926.00
Payment of expenses incurred in the prior years				143,533.93	-	(143,533.93)	
Purchase of Inventories							
Purchase of inventories for sale	1,987.50	119,184.61	117,197.11	1,306,080.43	2,749,848.22	1,443,767.79	2,749,848.22
Purchase of inventories held for consumption	371,987.61	194,139.84	(177,847.77)	4,135,767.21	5,471,391.21	1,335,624.00	5,471,391.21
Purchase of semi-expendable machinery & equipment	170,587.51	7,098.21	(163,489.30)	2,637,346.46	2,225,053.57	(412,292.89)	2,225,053.57
Purchase of semi-expandable furniture, fixtures and books	297,706.40	-	(297,706.40)	492,035.51	314,214.29	(177,821.22)	314,214.29
Purchase of inventories obligated /incurred in prior year				-	-	-	

Grant of Cash Advances							
Advances for operating expenses	5,475.27		(5,475.27)	52,258.90		(52,258.90)	
Payment of Accounts Payable		-	-	537,395.20	481,507.00	(55,888.20)	481,507.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions							
Remittance of taxes withheld (Employees)	483,183.31	188,836.00	(294,347.31)	2,435,378.54	2,266,004.00	(169,374.54)	2,266,004.00
Remittance of taxes withheld (Franchise Tax)		213,993.00	213,993.00	1,919,764.73	2,509,396.00	589,631.27	2,509,396.00
Remittance of taxes withheld (VAT)	71,544.76	68,097.89	(3,446.87)	964,160.47	1,098,711.24	134,550.77	1,098,711.24
Remittance of taxes withheld(CAPEX)	43,402.38	-	(43,402.38)	961,822.94	1,194,793.00	232,970.06	1,194,793.00
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	1,228,246.72	1,203,625.25	(24,621.47)	13,745,419.41	14,451,587.00	706,167.59	14,451,587.00
Remittance of other payables	470,354.39	501,268.00	30,913.61	5,844,611.00	6,018,666.00	174,055.00	6,018,666.00
Release of Intra-Agency Fund Transfers							
Release of other intra-agency fund transfers							
Other Disbursements							
Refund of Various Loan	48,724.34	-	(48,724.34)	497,738.29		(497,738.29)	
Refund of excess Working Fund/fund transfers/Trust Fund							
Refund of income taxes withheld				38,211.69		(38,211.69)	
Other disbursements	142,363.42	120,000.00	(22,363.42)	1,700,247.53	1,440,000.00	(260,247.53)	1,440,000.00
Adjustments for dishonored checks				59,333.30		(59,333.30)	
Reversing entry for unreleased checks in previous year				1,620,245.82		(1,620,245.82)	
Total Cash Outflows	10,788,580.73	11,022,817.34	234,236.61	102,663,671.26	117,485,420.00	14,821,748.74	117,485,420.00
Net Cash Provided by/(Used in) Operating Activities	(13,455.09)	596,988.66	(610,443.75)	25,055,811.22	19,041,175.00	6,014,636.22	19,041,175.00
CASH FLOWS FROM INVESTING ACTIVITIES							
Cash Inflows							
Proceeds from Sale/Disposal of PPE		-	-	14,000.00		14,000.00	
Receipts of Interest Earned	7,654.47	4,000.00	3,654.47	28,789.98	20,000.00	8,789.98	20,000.00
Total Cash Inflows	7,654.47	4,000.00	3,654.47	42,789.98	20,000.00	22,789.98	20,000.00
Cash Outflows							
Purchase of Land	8,761.70	-	(8,761.70)	236,092.80	330,000.00	93,907.20	330,000.00
Payment for Land Improvements		-	-				
Purchase of Machinery & Equipment	607,017.55	-	(607,017.55)	4,650,430.41	5,166,965.00	516,534.59	5,166,965.00
Purchase of Transportation Equipment	30,020.00	-	(30,020.00)	5,813,379.27	6,160,000.00	346,620.73	6,160,000.00
Construction in Progress-Infrastructure Assets	225,234.06	(258,000.00)	(483,234.06)	3,295,911.47	4,497,880.00	1,201,968.53	4,497,880.00
Construction in Progress-Buildings & Other Structures	1,509,999.63	258,000.00	(1,251,999.63)	4,511,409.28	5,087,327.00	575,917.72	5,087,327.00
Purchase of Furnitures & Fixtures	282,078.87	-	(282,078.87)	618,628.87	753,035.00	134,406.13	753,035.00
Purchase of Other PPE							
Construction/development/purchase of service concession assets							
Payment for rehabilitation of property, plant and equipment (capitalized repair)							
Payment for PPE obligated in prior year							
Purchase of computer software							
Purchase of other intangible assets							
Purchase if Intangible assets obligated in prior year							
Adjustments							
Others (Tax Withheld - Former UCPB Acct)							
Total Cash Outflows	2,663,111.81	-	(2,663,111.81)	19,125,852.10	21,995,207.00	2,869,354.90	21,995,207.00
Net Cash Provided By/(Used In) Investing Activities	(2,655,457.34)	4,000.00	(2,659,457.34)	(19,083,062.12)	(21,975,207.00)	2,892,144.88	(21,975,207.00)

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

	-	-	-	-	-	-
	51,208.00	51,208.00	-	595,367.00	595,367.00	-
	51,208.00	51,208.00	-	595,367.00	595,367.00	-
	(51,208.00)	(51,208.00)	-	(595,367.00)	(595,367.00)	-
	(2,720,120.43)	549,780.66	(3,269,901.09)	5,377,382.10	(3,529,399.00)	8,906,781.10
	41,174,668.89	22,987,025.34	18,187,643.55	33,077,166.36	27,066,205.00	6,010,961.36
	38,454,548.46	23,536,806.00	14,917,742.46	38,454,548.46	23,536,806.00	14,917,742.46

8,440,539.71

7,212,943.08

22,597,584.31

173,481.36

30,000.00

38,454,548.46

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Resolution approving the augmentation of the 2025 BLWD budget for Maintenance and Other Operating Expenses and Capital Expenditures

(Board Resolution No. 17, Series of 2025, dated April 4, 2025):

1. P80,000.00 was transferred to Water Plant, Structure and Improvement, sourced from Reservoir and Tanks , for the construction of pump house at Bataan Homes P.S

Resolution approving the augmentation of the 2025 BLWD budget for Capital Expenditures (Board Resolution No. 28, Series of 2025, dated June 20, 2025):

2. P330,000.00 was transferred to Land from ICT Equipment (P150,000.00) and Other Machinery & Equipment (P180,000.00) for the land titling of pump station in St. Rose Subdivision, Silverland Subdivision, Our Lady of Lourdes Subdivision, and Sta. Monica Subdivision.

Resolution approving the augmentation of the 2025 BLWD budget for Capital Expenditures (Board Resolution No. 31, Series of 2025, dated July 4, 2025):

3. P900,000.00 was transferred to Building, sourced from Electrical Equipment, to provide a more conducive working area and additional parking space

Resolution approving the proposed program of works at St. Anne Subdivision (Cupang Proper) (Board Resolution No. 40, Series of 2025, dated August 22, 2025):

4. P310,000.00 was transferred to Wells, sourced from Other Machinery and Equipment, for the well source development and expansion of Water Supply System at St. Anne Subdivision (Cupang Proper)

Resolution approving the augmentation of budget for Capital Expenditure (Board Resolution No. 42 , Series of 2025, dated September 12, 2025):

5. P413,792.00 was transferred to Building , sourced from Transmission & Distribution Mains (P293,792.00) and Electrical Equipment (P120,000.00), to cover the additional cost for the construction of the conference building

Resolution approving the augmentation of budget for Capital Expenditure, Maintenance and Other Operating Expense, and Personnel Services (Board Resolution No. 43 , Series of 2025, dated September 29, 2025):

6. P120,000.00 was transferred to Transmission & Distribution Mains, sourced from Water Plant, Structure and Improvements, to cover additional materials and labor in Bataan Homes

7. P100,000.00 was transferred to Furniture & Fixture, sourced from Information and Communication Technology Equipment, for GM's extended office

Resolution approving the augmentation of budget for Capital Expenditure, Maintenance and Other Operating Expense, and Personnel Services (Board Resolution No. 46 , Series of 2025, dated October 10, 2025):

8. P100,000.00 was transferred to Building, sourced from Other Machinery and Equipment, for GM's extended office (labor and materials of stairs and terrace)

Resolution approving the augmentation of budget for Capital Expenditure and Maintenance and Other Operating Expense (Board Resolution No. 49 , Series of 2025, dated November 12, 2025):

9. P160,000.00 was transferred to Building, sourced from Wells, for Construction & Maintenance office renovation

10. P300,000.00 was transferred to Electrical Equipment, sourced from Wells, for 3 units 15KVA Transformer of Monte Vista

Resolution approving the augmentation of budget for Capital Expenditure and Maintenance and Other Operating Expense (Board Resolution No. 51 , Series of 2025, dated December 9, 2025):

11. P258,000.00 was transferred to Building, sourced from Wells, for BLWD logo of Conference Building (P58,000.00) and for additional materials for GM's office extension (P200,000.00)

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