

Cabuyao Water District
COMPARATIVE STATEMENT OF CASH FLOW
As of December 2020 and 2019

	<u>2020</u>	<u>2019</u>	<u>Variance</u>
INFLOWS			
Water Sales - Current Receivables	37,374,551.55	55,003,781.22	(17,629,229.67)
Water Sales - Arrears (Current Year)	56,372,217.02	33,277,759.25	23,094,457.77
Water Sales - Arrears (Previous Year)	4,149,597.66	3,711,614.93	437,982.73
Sale of Materials	173,753.43	139,868.04	33,885.39
Penalty	1,694,405.89	3,896,654.99	(2,202,249.10)
Reconnection, Calibration, Illegal Conn. Charges	282,539.64	409,425.17	(126,885.53)
Registration Fees (NSC)	3,369,010.20	3,137,440.00	231,570.20
Registration Fees (monthly installments)	2,719,848.27	3,486,904.10	(767,055.83)
Receivables from CABWAD-Provident Fund	-	247,600.64	(247,600.64)
Receivables from Officers and Employees	29,000.00	67,003.36	(38,003.36)
Interest Income	8,913.46	13,061.96	(4,148.50)
Groundwater Production Assessment	3,472,121.00	6,882,242.00	(3,410,121.00)
Other Receivable - MERALCO Refund	-	280,068.78	(280,068.78)
Other Income	8,262.87	56,879.00	(48,616.13)
Cash Transfer from CABWAD-JSA	5,000,000.00	-	5,000,000.00
Loan Proceeds (DBP)	140,641,494.05	-	140,641,494.05
TOTAL INFLOWS	255,295,715.04	110,610,303.44	144,685,411.60
OUTFLOWS			
10305020 Due From Officers and Employees	160,490.46	69,580.35	90,910.11
10305990 Other Receivables	50,496.60	341,751.39	(291,254.79)
10404010 Office Supplies Inventory	148,600.22	152,072.14	(3,471.92)
10404120 Chemical And Filtering Supplies Inventory	93,646.43	-	93,646.43
10404130 Construction Materials Inventory	503,181.82	1,362,805.95	(859,624.13)
10404990 Other Supplies And Materials Inventory	441,389.59	12,601.30	428,788.29
10603040 Water Supply System	870,619.65	293,392.85	577,226.80
10605020 Office Equipment	-	145,369.54	(145,369.54)
10605030 Information and Communication Technology Equipmen	305,007.98	133,587.24	171,420.74
10605990 Other Machinery And Equipment	21,785.64	89,437.50	(67,651.86)
10606010 Motor Vehicles	-	281,655.00	(281,655.00)
10699020 Construction In Progress-Infrastructure Assets	2,635,696.42	1,423,444.82	1,212,251.60
10699030 Construction In Progress- Buildings and other Structures	-	1,134,179.31	(1,134,179.31)
19901020 Advances for Payroll	25,726,981.22	21,929,450.68	3,797,530.54
19901040 Advances to Officers And Employees	2,134,757.89	1,756,342.31	378,415.58
19902990 Other Prepayments	118,776.00	47,432.00	71,344.00
19904010 Restricted Fund	1,079,348.30	2,522,638.85	(1,443,290.55)
20101010 Accounts Payable	10,001,546.63	16,277,989.66	(6,276,443.03)
20101020 Due to Officers and Employees	100,820.77	23,752.43	77,068.34
20101040 Interest Payable	55,868,249.20	-	55,868,249.20
20102040 Loan Payable Domestic	86,936,119.34	676,447.00	86,259,672.34
20201010 Due to BIR	4,139,149.12	4,800,518.66	(661,369.54)
20201020 Due to GSIS	4,109,786.12	3,466,446.93	643,339.19
20201030 Due to Pag Ibig	1,095,074.81	970,019.81	125,055.00
20201040 Due to Philhealth	380,705.91	294,179.36	86,526.55
20301050 Due to Other Funds	-	55,859.18	(55,859.18)
29999990 Other Payables	19,210,237.64	22,117,999.69	(2,907,762.05)
40201020 Registration Fees	37,000.00	70,008.00	(33,008.00)
50102020 Reprensation Allowances(RA)	282,000.00	282,000.00	-
50102030 Transportation Allowances(TA)	282,000.00	282,000.00	-
50102110 Hazard Pay	1,435,500.00	-	1,435,500.00
50102040 Clothing/Uniform Allowances	778,746.94	710,136.00	68,610.94
50102100 Honoraria	25,000.00	179,526.00	(154,526.00)
50102150 Year End Bonus	2,648,502.38	1,618,591.80	1,029,910.58
50102130 Overtime and Night Pay	-	60,868.68	(60,868.68)
50102990 Other Bonuses And Allowances	3,971,302.00	3,622,132.28	349,169.72
50103010 Retirement and Life Insurance Premiums	2,965,555.87	2,331,036.25	634,519.62
50103020 PAG-IBIG Contribution	318,200.00	346,998.30	(28,798.30)
50103030 PhilHealth Contributions	359,752.52	189,787.42	169,965.10
50103040 Employees Compensations	148,000.00	127,500.00	20,500.00
50104030 Terminal Leave Benefits	1,273,892.08	1,263,068.19	10,823.89
50201010 Travelling Expenses-Local	146,823.00	300,988.00	(154,165.00)
50201030 Extraordinary and Miscellaneous Expense	67,997.01	83,929.25	(15,932.24)
50202010 Training Expenses	51,000.00	757,664.13	(706,664.13)
50203010 Office Supplies Expenses	234,874.39	332,241.71	(97,367.32)
50203050 Food Supplies Expenses	100,352.60	219,129.31	(118,776.71)
50203080 Medical,Dental And Laboratory Supplies Expenses	678,019.75	66,859.26	611,160.49
50203090 Fuel, Oil and Lubricant Expenses	686,000.09	946,340.01	(260,339.92)
50203130 Chemical And Filtering Supplies Expenses	-	12,038.57	(12,038.57)

Cabuyao Water District
COMPARATIVE STATEMENT OF CASH FLOW
As of December 2020 and 2019

	<u>2020</u>	<u>2019</u>	<u>Variance</u>
50203210 Semi Expandable Machinery and Equipment Expenses	190,933.43	285,414.33	(94,480.90)
50203220 Semi Expandable Furniture, Fixtures and Books Expense	28,649.52	53,031.21	(24,381.69)
50203990 Other Supplies And Materials Expenses	40,278.04	226,436.55	(186,158.51)
50204010 Water Expenses	19,602.98	29,429.22	(9,826.24)
50204020 Electricity Expenses	183,185.02	269,169.88	(85,984.86)
50205020 Telephone Expenses	209,767.20	234,354.78	(24,587.58)
50206010 Awards/Rewards Expenses	-	21,000.00	(21,000.00)
50209010 Generation, Transmission and Distribution Expense	1,822,053.40	949,643.12	872,410.28
50211010 Legal Services	12,587.75	6,245.00	6,342.75
50211020 Auditing Services	-	239,700.85	(239,700.85)
50211990 Other Professional Services	985,225.72	763,101.71	222,124.01
50212030 Security Services	1,339,351.02	1,517,132.08	(177,781.06)
50213030 Repairs And Maintenance- Infrastructure Assets	1,242,617.81	840,734.92	401,882.89
50213040 Repairs And Maintenance-Buildings And Other Structures	438,281.92	742,995.75	(304,713.83)
50213050 Repairs And Maintenance- Machinery and Equipment	276,208.38	228,224.46	47,983.92
50213060 Repairs And Maintenance- Transportation Equipment	539,201.06	689,680.90	(150,479.84)
50213210 Repairs And Maintenance- Semi Expandable Machinery	34,054.72	38,437.28	(4,382.56)
50215010 Taxes, Duties and Licenses	1,204,893.27	20,245.20	1,184,648.07
50215020 Fidelity Bond Premiums	45,000.00	48,750.00	(3,750.00)
50215030 Insurance Expenses	42,341.75	38,837.42	3,504.33
50299010 Advertising, Promotional And Marketing Expenses	-	23,000.00	(23,000.00)
50299020 Printing and Publication Expenses	14,320.98	12,200.00	2,120.98
50299030 Representation Expenses	48,229.60	70,499.10	(22,269.50)
50299050 Rent/Lease Expenses	470,138.24	388,516.21	81,622.03
50299060 Membership Due And Contributions to Organizations	91,644.00	133,538.00	(41,894.00)
50299120 Directors and Committees Member Fees	301,644.00	171,071.25	130,572.75
50299990 Other Maintenance and Operating Expenses	795,012.25	875,698.31	(80,686.06)
50301020 Interest Expenses	4,816,918.70	124,325.00	4,692,593.70
50301040 Bank Charges	350.00	300.00	50.00
50301990 Other Financial Charges	1,839,567.06	750,000.00	1,089,567.06
TOTAL CASH OUTFLOWS	249,655,044.21	103,973,509.64	145,681,534.57
NET CASH INFLOWS (OUTFLOWS)	5,640,670.83	6,636,793.80	(996,122.97)
ADD: CASH BEGINNING	20,473,151.05	13,836,357.25	6,636,793.80
TOTAL CASH AND CASH EQUIVALENTS	26,113,821.88	20,473,151.05	5,640,670.83

Prepared by:



PAUL ALBERT Q. MEER
Division Manager
Finance and Commercial

Noted by:



ARNOLD G. VALENCIA
General Manager