



BALANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
As of September 30, 2019

	CURRENT MONTH			YEAR-TO-DATE			2019 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(metered sales)	6,242,813.48	6,285,761.00	(42,947.52)	55,653,860.98	54,708,646.00	945,214.98	73,932,578.00
Collection of service and business income(other business inc	104,148.64	105,000.00	(851.36)	1,061,710.84	950,600.00	111,110.84	1,267,000.00
Receipt of Intra-Agency Fund Transfers							
Receipt funds for other intra-agency transactions	-	-	-	1,800,000.00	-	1,800,000.00	²
Other Receipts							
Receipt of unused petty cash fund	-	-	-	-	-	-	-
Receipt of refund of cash advances	6,175.06	-	6,175.06	49,522.78	-	49,522.78	-
Other miscellaneous receipts	306,697.16	175,000.00	131,697.16	2,525,118.60	1,579,000.00	946,118.60	2,105,000.00
Adjustments							
Restoration of Cash for unreleased checks	-	-	-	-	-	-	-
Total Cash Inflows	6,659,834.34	6,565,761.00	94,073.34	61,090,213.20	57,238,246.00	3,851,967.20	77,304,578.00
Cash Outflows							
Payment of Expenses							
Payment of personnel services	1,188,575.85	1,291,761.75	103,185.90	12,849,406.36	13,371,587.75	522,181.39	20,899,859.00
Payment of maintenance and other operating expenses	1,938,799.35	1,740,288.55	(198,510.80)	16,087,644.77	17,286,835.95	1,199,191.18	23,660,640.40
Payment of financial expenses	80,958.62	81,545.00	586.38	739,985.80	733,905.00	(6,080.80)	978,540.00
Payment of expenses incurred in the prior years	-	-	-	175,547.78	39,000.00	(136,547.78)	39,000.00
Purchase of Inventories							
Purchase of inventories for sale	65,081.79	376,980.00	311,898.21	2,281,758.93	3,392,820.00	1,111,061.07	4,523,250.00
Purchase of inventories held for consumption	-	109,712.00	109,712.00	491,431.79	642,910.00	151,478.21	805,944.00
Purchase of semi-expendable machinery & equipment	-	-	-	117,885.21	103,000.00	(14,885.21)	103,000.00
Purchase of semi-expendable furniture, fixtures and books	-	-	-	27,052.68	5,000.00	(22,052.68)	5,000.00
Grant of Cash Advances							
Advances for operating expenses	5,042.24	-	(5,042.24)	43,422.78	-	(43,422.78)	-
Payment of Accounts Payable	-	-	-	370,549.94	210,525.06	(160,024.88)	210,525.06
Remittance of Personnel Benefit Contributions and							
Mandatory Deductions							
Remittance of taxes withheld	209,965.08	392,235.11	182,270.03	3,296,883.85	3,678,141.99	381,258.14	4,870,397.40
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	737,596.15	760,021.01	22,424.86	6,218,516.25	6,834,165.09	615,648.84	9,114,237.12
Remittance of other payables	322,570.93	321,534.59	(1,036.34)	2,671,115.57	2,893,811.31	222,695.74	3,858,415.08
Release of Intra-Agency Fund Transfers							
Release of other intra-agency fund transfers	-	-	-	1,800,000.00	-	(1,800,000.00)	²

Other Disbursements							
Refund of Various Loan	8,768.92	-	(8,768.92)	264,633.88	-	(264,633.88)	
Refund of excess Working Fund/fund transfers/Trust Fund				-	-	-	
Other disbursements	121,500.00	120,000.00	(1,500.00)	1,143,360.09	1,080,000.00	(63,360.09)	1,440,000.00
Adjustments for dishonored checks			-	9,597.10	-	(9,597.10)	
Total Cash Outflows	4,678,858.93	5,194,078.01	515,219.08	48,588,792.78	50,271,702.15	1,682,909.37	70,508,808.06
Net Cash Provided by/(Used in) Operating Activities	1,980,975.41	1,371,682.99	609,292.42	12,501,420.42	6,966,543.85	5,534,876.57	6,795,769.94
CASH FLOWS FROM INVESTING ACTIVITIES							
Cash Inflows							
Proceeds from Sale/Disposal of PPE		-	-	-	-	-	-
Receipts of Interest Earned	2,494.57	3,425.00	(930.43)	8,998.14	13,175.00	(4,176.86)	17,600.00
Total Cash Inflows	2,494.57	3,425.00	(930.43)	8,998.14	13,175.00	(4,176.86)	17,600.00
Cash Outflows							
Payment of Land Improvement		-	-	-	400,000.00	400,000.00	400,000.00
Purchase of Machinery & Equipment		47,322.00	47,322.00	633,465.27	919,374.00	285,908.73	985,624.00 ¹
Purchase of Transportation Equipment		-	-	340,691.57	567,857.00	227,165.43	567,857.00
Construction in Progress-Infrastructure Assets	150,055.51	523,864.00	373,808.49	5,374,773.57	6,075,749.00	700,975.43	7,413,700.00 ^{1&3}
Construction in Progress-Buildings	24,842.80	-	(24,842.80)	141,532.52	141,965.00	432.48	141,965.00
Purchase of Furnitures & Fixtures		-	-	-	-	-	-
Purchase of Other PPE	58,046.75	113,660.00	55,613.25	1,250,326.37	2,330,414.00	1,080,087.63	2,661,398.00 ^{1&3}
Payment for PPE obligated in prior year		-	-	211,172.35	272,186.15	61,013.80	272,186.15
Purchase if Intangible assets obligated in prior year		-	-	6,175.00	6,500.00	325.00	6,500.00
Total Cash Outflows	232,945.06	684,846.00	451,900.94	7,958,136.65	10,714,045.15	2,755,908.50	12,449,230.15
Net Cash Provided By/(Used In) Investing Activities	(230,450.49)	(681,421.00)	450,970.51	(7,949,138.51)	(10,700,870.15)	2,751,731.64	(12,431,630.15)
CASH FLOWS FROM FINANCING ACTIVITIES							
Cash Inflows							
Total Cash Inflows	-	-	-	-	-	-	-
Cash Outflows							
Payment of Long-Term Liabilities							
Payment of domestic loans	89,727.83	89,293.00	(434.83)	801,244.47	803,631.00	2,386.53	1,071,507.00
Payment of other long term liabilities	10,000.00	10,000.00	-	90,000.00	90,000.00	-	120,000.00
Total Cash Outflows	99,727.83	99,293.00	(434.83)	891,244.47	893,631.00	2,386.53	1,191,507.00
Net Cash Provided By/(Used In) Financing Activities	(99,727.83)	(99,293.00)	(434.83)	(891,244.47)	(893,631.00)	2,386.53	(1,191,507.00)

INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS

<u>1,650,797.09</u>	<u>590,968.99</u>	<u>1,059,828.10</u>	<u>3,661,037.44</u>	<u>(4,627,957.30)</u>	<u>8,288,994.74</u>	<u>(6,827,367.21)</u>
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Effects of Exchange Rate Changes on Cash and Cash Equivalents

CASH AND CASH EQUIVALENTS, Beginning	<u>10,515,625.13</u>	<u>3,404,427.31</u>	<u>7,111,197.82</u>	<u>8,505,384.78</u>	<u>8,623,353.60</u>	<u>(117,968.82)</u>	<u>8,623,353.60</u>
CASH AND CASH EQUIVALENTS, Ending	<u><u>12,166,422.22</u></u>	<u><u>3,995,396.30</u></u>	<u><u>8,171,025.92</u></u>	<u><u>12,166,422.22</u></u>	<u><u>3,995,396.30</u></u>	<u><u>8,171,025.92</u></u>	<u><u>1,795,986.39</u></u>

RECAP:

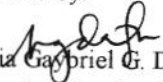
Cash in Bank - CA	2,132,327.53
Cash in Bank - DBP	702,013.92
Cash in Bank - Retirement Fund	2,865,705.68
Cash in Bank - DBP Loan	638,561.12
Cash in Bank - DBP CA	3,810,689.77
Cash in Bank - UCPB	1,867,180.33
Cash in Bank - EGOV	-
Cash on Hand	119,943.87
Petty Cash Fund	30,000.00
Cash & Cash Equivalent-Ending	<u><u>12,166,422.22</u></u>

Note 1. Supplemental Budget of P500,000.00 for the rehabilitation and re-commissioning of the deep well source at Pto. Rivas Ibaba (Draga) as per Board Resolution No. 14 Series of 2019


Note 2. Transfer of Funds were made from UCBP CA to LBPH CA and DBP CA amounting to P1,000,000.00 and P800,00.00 respectively.

Note 3. Supplemental Budget of P600,000.00 for system expansion project at Brgy. Central, Green Meadows Subd., Cupang Proper & Maite as per Board Resolution No. 17 Series of 2019

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