



**BALANGA WATER DISTRICT**  
**DETAILED STATEMENT OF CASH FLOWS**  
As of December 31, 2018

	CURRENT MONTH			YEAR-TO-DATE			2018 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	5,421,300.54	6,097,564.00	(676,263.46)	71,523,901.89	71,541,885.00	(17,983.11)	71,541,885.00
Collection of other non-operating income	-	-	-	-	-	-	-
Receipt of Intra-Agency Fund Transfers							
Receipt funds for other intra-agency transactions(UCPB)	-	-	-	1,000,000.00	-	1,000,000.00	-
Other Receipts							
Receipt of unused petty cash fund	2,610.30	-	2,610.30	2,610.30	-	2,610.30	-
Receipt of refund of cash advances	13,894.95	-	13,894.95	83,661.24	-	83,661.24	-
Other miscellaneous receipts	156,149.39	96,000.00	60,149.39	2,315,467.77	1,152,000.00	1,163,467.77	1,152,000.00
Adjustments							
Restoration of Cash for unreleased checks	7,261.91	-	7,261.91	7,261.91	-	7,261.91	-
<b>Total Cash Inflows</b>	<b>5,601,217.09</b>	<b>6,193,564.00</b>	<b>(592,346.91)</b>	<b>74,932,903.11</b>	<b>72,693,885.00</b>	<b>2,239,018.11</b>	<b>72,693,885.00</b>
<b>Cash Outflows</b>							
Payment of Expenses							
Payment of personnel services	1,301,067.00	1,592,429.77	291,362.77	18,159,428.29	20,779,427.24	2,619,998.95	20,779,427.24
Payment of maintenance and other operating expenses	2,191,414.30	1,884,139.25	(307,275.05)	19,420,159.93	18,451,110.00	(969,049.93)	18,547,143.60
Payment of financial expenses	84,067.11	84,067.00	(0.11)	1,044,320.69	1,044,321.00	0.31	1,044,321.00
Payment of expenses incurred in the prior years	-	-	-	62,071.29	-	(62,071.29)	-
Purchase of Inventories							
Purchase of inventories for sale	24,794.28	168,957.00	144,162.72	2,631,466.97	2,925,405.00	293,938.03	2,925,405.00
Purchase of inventories held for consumption	74,876.70	54,702.00	(20,174.70)	612,292.96	801,856.00	189,563.04	801,856.00
Purchase of semi-expendable machinery & equipment	5,360.12	-	(5,360.12)	242,505.58	133,518.00	(108,987.58)	133,518.00
Purchase of semi-expandable furniture, fixtures and books	-	-	-	135,891.28	151,500.00	15,608.72	151,500.00
Grant of Cash Advances							
Advances for operating expenses	11,521.65	-	(11,521.65)	89,458.20	-	(89,458.20)	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions							
Remittance of taxes withheld	331,618.48	463,423.95	131,805.47	4,362,427.66	6,081,551.60	1,719,123.94	5,985,518.00
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	610,903.32	621,808.13	10,904.81	7,025,008.93	7,318,246.23	293,237.30	7,318,246.23
Remittance of other payables	291,832.92	295,403.90	3,570.98	3,483,088.10	3,535,878.94	52,790.84	3,535,878.94
Release of Intra-Agency Fund Transfers							
Release of other intra-agency fund transfers	-	-	-	1,000,000.00	-	(1,000,000.00)	-

Other Disbursements							
Refund of Various Loan	31,214.38	-	(31,214.38)	259,967.21	-	(259,967.21)	
Refund of excess Working Fund/fund transfers/Trust Func	2,610.30			2,610.30		(2,610.30)	
Other disbursements	68,528.45	60,000.00	(8,528.45)	797,034.62	720,000.00	(77,034.62)	720,000.00
Adjustments for dishonored checks	1,130.00		(1,130.00)	5,258.20		(5,258.20)	
<b>Total Cash Outflows</b>	<b>5,030,939.01</b>	<b>5,224,931.00</b>	<b>196,602.29</b>	<b>59,332,990.21</b>	<b>61,942,814.00</b>	<b>2,609,823.79</b>	<b>61,942,814.00</b>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>570,278.08</b>	<b>968,633.00</b>	<b>(398,354.92)</b>	<b>15,599,912.90</b>	<b>10,751,071.00</b>	<b>4,848,841.90</b>	<b>10,751,071.00</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Cash Inflows</b>							
Proceeds from Sale/Disposal of PPE		-	-	3,070,000.00	3,000,000.00	70,000.00	3,000,000.00
Receipts of Interest Earned	2,726.88	7,625.00	(4,898.12)	12,108.81	30,500.00	(18,391.19)	30,500.00
<b>Total Cash Inflows</b>	<b>2,726.88</b>	<b>7,625.00</b>	<b>(4,898.12)</b>	<b>3,082,108.81</b>	<b>3,030,500.00</b>	<b>51,608.81</b>	<b>3,030,500.00</b>
<b>Cash Outflows</b>							
Payment of Land Improvement		-	-	-	400,000.00	400,000.00	400,000.00
Purchase of Machinery & Equipment	91,271.11	-	(91,271.11)	1,701,797.26	4,450,884.00	2,749,086.74	4,450,884.00
Purchase of Transportation Equipment		-	-	85,676.70	123,035.00	37,358.30	123,035.00
Construction in Progress-Infrastructure Assets	730,956.79	40,615.00	(690,341.79)	4,050,321.86	4,615,061.50	564,739.64	4,615,061.50
Construction in Progress-Buildings	1,722,680.00	937,500.00	(785,180.00)	9,601,765.19	10,052,537.00	450,771.81	10,052,537.00
Purchase of Furnitures & Fixtures	13,850.07	-	(13,850.07)	1,550,091.07	1,498,500.00	(51,591.07)	1,498,500.00
Purchase of Other PPE	15,136.43	-	(15,136.43)	2,431,897.40	1,852,410.50	(579,486.90)	1,852,410.50
Payment for PPE obligated in prior year		-	-	128,000.00	-	(128,000.00)	-
<b>Total Cash Outflows</b>	<b>2,573,894.40</b>	<b>978,115.00</b>	<b>(1,595,779.40)</b>	<b>19,549,549.48</b>	<b>22,992,428.00</b>	<b>3,442,878.52</b>	<b>22,992,428.00</b>
<b>Net Cash Provided By/(Used In) Investing Activities</b>	<b>(2,571,167.52)</b>	<b>(970,490.00)</b>	<b>(1,600,677.52)</b>	<b>(16,467,440.67)</b>	<b>(19,961,928.00)</b>	<b>3,494,487.33</b>	<b>(19,961,928.00)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Cash Inflows</b>							
<b>Total Cash Inflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Outflows</b>							
Payment of Long-Term Liabilities							
Payment of domestic loans	88,169.83	91,846.00	3,676.17	1,047,237.96	1,069,420.00	22,182.04	1,069,420.00
Payment of other long term liabilities	10,000.00	10,000.00	-	120,000.00	120,000.00	-	120,000.00
<b>Total Cash Outflows</b>	<b>98,169.83</b>	<b>101,846.00</b>	<b>3,676.17</b>	<b>1,167,237.96</b>	<b>1,189,420.00</b>	<b>22,182.04</b>	<b>1,189,420.00</b>
<b>Net Cash Provided By/(Used In) Financing Activities</b>	<b>(98,169.83)</b>	<b>(101,846.00)</b>	<b>3,676.17</b>	<b>(1,167,237.96)</b>	<b>(1,189,420.00)</b>	<b>22,182.04</b>	<b>(1,189,420.00)</b>

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

<u>(2,099,059.27)</u>	<u>(103,703.00)</u>	<u>(1,995,356.27)</u>	<u>(2,034,765.73)</u>	<u>(10,400,277.00)</u>	<u>8,365,511.27</u>	<u>(10,400,277.00)</u>
-----------------------	---------------------	-----------------------	-----------------------	------------------------	---------------------	------------------------

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

<b>CASH AND CASH EQUIVALENTS, Beginning</b>	<u>10,604,444.05</u>	<u>(14,075.00)</u>	<u>10,618,519.05</u>	<u>10,540,150.51</u>	<u>10,282,499.00</u>	<u>257,651.51</u>	<u>10,282,499.00</u>
<b>CASH AND CASH EQUIVALENTS, Ending</b>	<u><u>8,505,384.78</u></u>	<u><u>(117,778.00)</u></u>	<u><u>8,623,162.78</u></u>	<u><u>8,505,384.78</u></u>	<u><u>(117,778.00)</u></u>	<u><u>8,623,162.78</u></u>	<u><u>(117,778.00)</u></u>

**RECAP:**

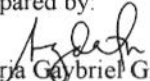
Cash in Bank - CA	1,199,129.62
Cash in Bank - DBP	2,200,162.78
Cash in Bank - Retirement Fund	2,037,081.51
Cash in Bank - DBP Loan	638,173.89
Cash in Bank - DBP CA	400,066.47
Cash in Bank - UCPB	1,962,692.91
Cash in Bank - EGOV	0.21
Cash on Hand	68,077.39
Petty Cash Fund	-
Cash & Cash Equivalent-Ending	<u><u>8,505,384.78</u></u>

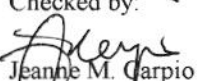
**Note 1.** Supplemental Budget for Additional Works at Admin Building(Pump house, Landscaping, Networking/ CCTV installation, Penelco power lines, Furnitures, Appliances, Fixtures etc. amounting to P1,100,000.00 as per Board Resolution No. 19 Series of 2018


--Supplemental Budget to cover expenses to repair the damages brought by Typhoon Josie amounting to P2,000,000.00 as per Board Resolution No. 20 Series of 2018

**Note2.** Supplemental Budget for the Final Completion of the Multi-purpose Building, improve the perimeter fence and Extend the area for the Motorpool Building amounting to P1,283,773.00 as per Board Resolution No. 24 Series of 2018

--Supplemental Budget for the Procurement of 500 additional units of water metes amounting to P500,000.00 as per Board Resolution No. 26 Series of 2018

Prepared by:  
  
 Marja Gaybriel G. Datu  
 Sr. Financial Planning Analyst

Checked by:  
  
 Jeanne M. Carpio  
 Department Manager B

Approved by:  
  
 Engr. Charlito C. Rodriguez  
 General Manager