



**BALANGA WATER DISTRICT**  
**DETAILED STATEMENT OF CASH FLOWS**  
March 31, 2020

	CURRENT MONTH			YEAR-TO-DATE			2020 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(metered sales)	4,478,482.66	7,003,285.00	(2,524,802.34)	18,905,056.11	20,854,074.00	(1,949,017.89)	85,486,118.00
Collection of service and business income(other business incc	68,013.82	56,000.00	12,013.82	314,810.30	168,000.00	146,810.30	672,000.00
Receipt of Intra-Agency Fund Transfers							
Receipt funds for other intra-agency transactions	1,501,000.00 <sup>1</sup>		1,501,000.00	1,501,000.00		1,501,000.00	
Other Receipts							
Receipt of unused petty cash fund	-	-	-	-	-	-	-
Receipt of refund of cash advances	1,695.61	-	1,695.61	1,802.51	-	1,802.51	-
Other miscellaneous receipts	173,053.98	140,000.00	33,053.98	678,371.90	420,000.00	258,371.90	1,680,000.00
Adjustments							
Restoration of cash for cancelled/lost/stale checks/ADA	-	-	-	-	-	-	-
Restoration of Cash for unreleased checks	-	-	-	-	-	-	-
<b>Total Cash Inflows</b>	<b>6,222,246.07</b>	<b>7,199,285.00</b>	<b>(977,038.93)</b>	<b>21,401,040.82</b>	<b>21,442,074.00</b>	<b>(41,033.18)</b>	<b>87,838,118.00</b>
<b>Cash Outflows</b>							
Payment of Expenses							
Payment of personnel services	1,298,699.53	1,602,507.95	303,808.42	4,909,350.52	5,232,523.85	323,173.33	26,970,721.38
Payment of maintenance and other operating expenses	1,734,096.47	2,908,795.75	1,174,699.28	4,886,591.59	7,765,130.46	2,878,538.87	31,738,038.33
Payment of financial expenses	76,711.45	75,700.00	(1,011.45)	233,923.29	227,100.00	(6,823.29)	908,372.00
Payment of expenses incurred in the prior years		-	-	-	-	-	-
Purchase of Inventories							
Purchase of inventories for sale	433,831.91	321,470.64	(112,361.27)	596,862.53	476,053.96	(120,808.57)	1,904,214.23
Purchase of inventories held for consumption		43,499.84	43,499.84	54,505.78	207,396.84	152,891.06	675,780.64
Purchase of semi-expendable machinery & equipment	6,379.87	23,900.00	17,520.13	6,379.87	90,628.58	84,248.71	305,696.44
Purchase of semi-expandable furniture, fixtures and books		9,464.29	9,464.29	-	28,392.87	28,392.87	28,392.87
Grant of Cash Advances							
Advances for operating expenses	1,695.61	-	(1,695.61)	1,802.51	-	(1,802.51)	-
Payment of Accounts Payable		-	-	-	-	-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions							
Remittance of taxes withheld	158,632.67	400,041.59	241,408.92	979,319.82	1,177,906.01	198,586.19	4,719,071.11
Remittance of taxes withheld(CAPEX)	7,468.56	63,277.26	55,808.70	52,968.67	184,474.62	131,505.95	677,517.85
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	158,680.93	821,673.00	662,992.07	1,822,513.14	2,465,019.00	642,505.86	9,860,076.00
Remittance of other payables	145,945.80	330,598.00	184,652.20	598,401.82	991,794.00	393,392.18	3,967,176.00
Release of Intra-Agency Fund Transfers							
Release of other intra-agency fund transfers	1,501,000.00 <sup>1</sup>	-	(1,501,000.00)	1,501,000.00	-	(1,501,000.00)	

Other Disbursements							
Refund of Various Loan				67,222.51		(67,222.51)	
Refund of excess Working Fund/fund transfers/Trust Fund				-		-	
Other disbursements	120,036.40	120,000.00	(36.40)	373,311.40	360,000.00	(13,311.40)	1,440,000.00
Adjustments for dishonored checks	227.50		(227.50)	227.50		(227.50)	
Reversing entry for unreleased checks in previous year				389,577.37		(389,577.37)	
<b>Total Cash Outflows</b>	<b>5,643,406.70</b>	<b>6,720,928.32</b>	<b>(1,077,521.62)</b>	<b>16,473,958.32</b>	<b>19,206,420.19</b>	<b>2,732,461.87</b>	<b>83,195,056.85</b>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>578,839.37</b>	<b>478,356.68</b>	<b>100,482.69</b>	<b>4,927,082.50</b>	<b>2,235,653.81</b>	<b>2,691,428.69</b>	<b>4,643,061.15</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Cash Inflows</b>							
Proceeds from Sale/Disposal of PPE				56,350.00		56,350.00	
Receipts of Interest Earned	2,998.81	2,500.00	498.81	3,748.06	3,500.00	248.06	14,000.00
<b>Total Cash Inflows</b>	<b>2,998.81</b>	<b>2,500.00</b>	<b>498.81</b>	<b>60,098.06</b>	<b>3,500.00</b>	<b>56,598.06</b>	<b>14,000.00</b>
<b>Cash Outflows</b>							
Purchase of Land							50,000.00
Purchase of Machinery & Equipment	105,813.84	138,181.57	32,367.73	112,757.84	414,544.71	301,786.87	1,254,029.65
Purchase of Transportation Equipment							
Construction in Progress-Infrastructure Assets	1,515,932.98	640,045.90	(875,887.08)	1,791,086.15	1,920,137.70	129,051.55	7,396,622.14
Construction in Progress-Buildings		39,434.52	39,434.52		118,303.56	118,303.56	236,607.14
Purchase of Furnitures & Fixtures		47,321.43	47,321.43		47,321.43	47,321.43	47,321.43
Purchase of Other PPE		142,951.00	142,951.00	1,463.05	428,853.00	427,389.95	1,715,401.79
Payment for PPE obligated in prior year							
Purchase of Intangible assets obligated in prior year							
<b>Total Cash Outflows</b>	<b>1,621,746.82</b>	<b>1,007,934.42</b>	<b>(613,812.40)</b>	<b>1,905,307.04</b>	<b>2,929,160.40</b>	<b>1,023,853.36</b>	<b>10,699,982.15</b>
<b>Net Cash Provided By/(Used In) Investing Activities</b>	<b>(1,618,748.01)</b>	<b>(1,005,434.42)</b>	<b>(613,313.59)</b>	<b>(1,845,208.98)</b>	<b>(2,925,660.40)</b>	<b>1,080,451.42</b>	<b>(10,685,982.15)</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	90,820.83	91,487.00	666.17	271,906.49	274,461.00	2,554.51	1,097,840.00
Payment of other long term liabilities	10,000.00	10,000.00		30,000.00	30,000.00		120,000.00
<b>Total Cash Outflows</b>	<b>100,820.83</b>	<b>101,487.00</b>	<b>666.17</b>	<b>301,906.49</b>	<b>304,461.00</b>	<b>2,554.51</b>	<b>1,217,840.00</b>
<b>Net Cash Provided By/(Used In) Financing Activities</b>	<b>(100,820.83)</b>	<b>(101,487.00)</b>	<b>666.17</b>	<b>(301,906.49)</b>	<b>(304,461.00)</b>	<b>2,554.51</b>	<b>(1,217,840.00)</b>

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

(1,140,729.47)      (628,564.74)      (512,164.73)      2,779,967.03      (1,044,467.59)      3,824,434.62      (7,260,761.00)

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

**CASH AND CASH EQUIVALENTS, Beginning**

14,435,794.91      7,754,614.38      6,681,180.53      10,515,098.41      8,170,517.23      2,344,581.18      8,170,517.23

**CASH AND CASH EQUIVALENTS, Ending**

13,295,065.44      7,126,049.64      6,169,015.80      13,295,065.44      7,126,049.64      6,169,015.80      909,756.23

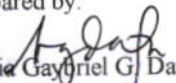
**RECAP:**

Cash in Bank - CA	3,235,761.15
Cash in Bank - DBP	703,299.48
Cash in Bank - Retirement Fund	3,462,134.73
Cash in Bank - DBP Loan	643,922.82
Cash in Bank - DBP CA	2,752,196.89
Cash in Bank - UCPB	2,452,511.11
Cash in Bank - EGOV	-
Cash on Hand	15,239.26
Petty Cash Fund	30,000.00
Cash & Cash Equivalent-Ending	<u><u>13,295,065.44</u></u>

Note:

1. Transfer of fund from DBP CA to LBPH CA amounting to P1,500,000.00 and P1,000.00 to DBP SA due to dormancy of account.

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