QR-FSD-062 January 2017 Rev.00



## BALANGA WATER DISTRICT DETAILED STATEMENT OF CASH FLOWS September 30, 2022

	CURRENT MONTH			YEAR-TO-DATE			
	ACTUAL	BUDGETED	OVER/	ACTUAL	BUDGETED	OVER/	2022
	AMOUNT	AMOUNT	(UNDER)	AMOUNT	AMOUNT	(UNDER)	BUDGET
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash Inflows							
Collection of Income/Revenue							
Collection of service and business income	9,037,251.41	7,531,559.00	1,505,692.41	68,243,554.54	66,362,921.00	1,880,633.54	89,137,331.00
Collection of service and business income(other business income-	64,800.00	56,000.00	8,800.00	703,193.50	504,000.00	199,193.50	672,000.00
Meter Rental) Collection of service and business income(other business income-	45 51 6 00	20.000.00	0.516.00	(00.5(0.60	2.42.000.00	250 502 60	
Other Water Revenue)	47,516.08	38,000.00	9,516.08	692,563.60	342,000.00	350,563.60	456,000.00
Collection of service and business income(other business income-	81,650.00	44,000.00	37,650.00	857,450.00	396,000.00	461,450.00	528,000.00
Misc. Service Revenue)	01,000.00	11,000.00	27,030.00	007,100.00	330,000.00	101,100.00	320,000.00
Collection of Receivables  Collection of receivable from audit disallowances and/or charges	861,858.62			861,858.62		861,858.62	
Trust Receipts	001,030.02		_	801,838.02		801,838.02	
Collection of other trust receipts	_		_	11,364.85		11,364.85	
Other Receipts			_	11,501.05		-	
Receipt of unused petty cash fund		_	_	_ =	_	-	_
Receipt of refund of cash advances	4,542.46		4,542.46	27,882.80		27,882.80	
Other miscellaneous receipts	,		-	-	-	<u> </u>	¥
Sale of new connection fittings	107,488.40	100,000.00	7,488.40	1,085,438.99	900,000.00	185,438.99	1,200,000.00
Retirement Fund of Employees	100,000.00	100,000.00	-	900,000.00	900,000.00	-	1,200,000.00
Others	4,250.00		4,250.00	242,072.75		242,072.75	
Adjustments			-	-		-	
Restoration of cash for cancelled/lost/stale checks/ADA		×	=	=		*	
Restoration of Cash for unreleased checks		-				-	
Total Cash Inflows	10,309,356.97	7,869,559.00	2,439,797.97	73,625,379.65	69,404,921.00	4,220,458.65	93,193,331.00
Cash Outflows							
Payment of Expenses							
Payment of personnel services	1,540,751.45	1,510,288.00	(30,463.45)	18,632,516.57	16,874,762.00	(1,757,754.57)	27,814,816.00
Payment of maintenance and other operating expenses	3,307,997.24	2,526,909.00	(781,088.24)	21,834,735.59	21,194,131.00	(640,604.59)	28,694,642.00
Payment of financial expenses	61,379.99	61,380.00	0.01	571,703.25	571,353.00	(350.25)	751,642.00
Payment of expenses incurred in the prior years Purchase of Inventories		-	-	42,815.19	-	(42,815.19)	=
Purchase of inventories for sale		154,268.00	154,268.00	1,719,510.93	1,568,233.00	(151,277.93)	2,031,035.00
Purchase of inventories held for consumption	94,130.60	189,684.00	95,553.40	1,619,357.11	1,862,845.00	243,487.89	2,442,933.00
Purchase of semi-expendable machinery & equipment	246,712.26	=	(246,712.26)	803,958.17	520,725.00	(283, 233.17)	520,725.00
Purchase of semi-expandable furniture, fixtures and books	11,825.62	-	(11,825.62)	62,486.69	67,196.00	4,709.31	67,196.00
Purchase of inventories obligated /incurred in prior year		=	=	5,072.85	-	(5,072.85)	■.

Remittance of taxes withfield (Employees) Remittance of taxes withfield (Franchise Tax) Remittance of the possible tax and t	Grant of Cash Advances Advances for operating expenses Payment of Accounts Payable Remittance of Personnel Benefit Contributions and Mandatory Deductions	4,542.46	-	(4,542.46)	27,882.80 272,987.44	1,539,455.00	(27,882.80) 1,266,467.56	1,539,455.00
Remittunce of taxes withheld (VAT) 39,174.15 8,040 48,68.56 527,067 635,720 108,385.30 1732,494.00 Remittance of taxes withheld (VAT) 39,174.15 8,040 48,68.58 527,067 635,720 108,335.30 813,790.00 Remittance of taxes withheld (VAT) 4,897.33 10,455.60 1102,404.00 (50,427.10 9.32),162.46 9,827,141.00 29,985.54 13,125,776.00 Remittance of other panables 27,468.94 206,813.00 (50,625.94) 2,087,697.97 1,861,317.00 (22,634.27) 2,481,754.00 20,481,754.00		15110001	10500000	-			241 222 22	
Remittunce of taxes withheld (VAT) 39,174,15	Remittance of taxes withheld (Employees)	174,186.94						
Remittance of taxes withheld(CAPEX) 4,897.33 1,063.965.90 1,102,404.00 36,437.10 9,532,162.46 9,527,148.00 234,985.47 11,102,478.00 Remittance of Cother payables 257,438.94 206,813.00 (50,625.94) 2,087,689.79 1,861,317.00 (226,342.79) 2,481,754.00 Release of The Transfers Release of Cother intra-agency fund transfers  Release of Other intra-agency fund transfers  Refund of Various Loan 27,462.74 7. (27,462.74) 202,982.62 7. (202,982.62) 7. (2	Remittance of taxes withheld (VAT)	39 174 15						
Remittance to GSRPace_BIGPPhilesalthSSS   1,065,966,90   1,102,406,10   36,437,10   9,352,162.46   9,827,148.00   294,985.54   13,125,478.00   Remittance of other phase parts of other phase parts of other phase properly find transfers   257,438.94   206,813.00   (30,625.94)   2,087,659.79   1,861,317.0   (226,342.79)   2,481,754.00		4.897.33	-					
Remittance of other psyables Release of Cuber intra-Agency Fund Transfers Refund of Various Loan Refund of Various Loan Refund of Various Loan Refund of Evacous Working Fund/fund transfers/Trust Fund Refund of Evacous Fund/fund transfers/Trust Fund Refund of Evacous Fun		1,065,966.90	1,102,404.00					
Release of Intra-Agency Fund Transfers Release of Other Intra-Sequecy Fund transfers Other Disbursements Refund of excess Working Fund/fund transfers/Trust Fund Refund of excess Working Fund/fund/fund/fund/fund/fund/fund/fund/f		257,438.94	206,813.00	(50,625.94)	2,087,659.79	1,861,317.00	(226, 342.79)	2,481,754.00
Contraction in Progress Infrastructure Assets   Construction (Assets In Infragalle assets obligated in prior year   Construction (Construction (Construction) (Construction in Progress Infrastructure Assets   Construction (Construction) (Co						-		
Refund of Various Loan Refund of excess Working Fund/fund transfers/Trust Fund Refund of income taxes withhold Reversing entry for unreleased checks in previous year Reversing entry for dishonards (664,962,62) Reversing entry for unreleased checks in previous year Reversing entry for dishonards (664,962,62) Reversing entry for dishonards (664,962,62) Reversing entry for unreleased checks in previous year Reversing entry for dishonards (664,962,62) Reversing entry for unreleased checks in previous year Reversing entry for dishonards (664,962,62) Reversing entry for unreleased checks in previous year Reversing entry for unreleased checks in previous yea				-		=		
Refund of excess Working Fund/fund transfers/Trust Fund Refund of income taxes withhold of incom		27 462 74		(27.462.74)	202 002 62		(202 002 62)	
Refund of income taxes withhold Other disburszements 121,750.00 121,750.00 1,750.00 1,305,941.12 1,080,000.00 2(25,941.12) 1,440,000.00 2(33,10.00) 2(		27,402.74	-	(27,402.74)	202,962.02	-	(202,982.02)	
Other disbursements   121,750.00   120,000.00   (1,750.00)   1,305,941.12   1,080,000.00   (225,941.12)   1,440,000.00   Adjustments for disbonored checks   -3,310.00   -3,310.00   (27,875.32)   (27					31 377 21	-	(31 377 21)	
Adjustments for dishonored checks Reversing entry for unreleased checks in previous year  Total Cash Outflows  September 1,576,305.00  Ret Cash Provided by/(Used in) Operating Activities  3,351,140.35  1,576,305.00  1,774,835.35  11,142,051.90  8,273,913.00  2,868,138.90  6,801,338.00  6,801,338.00  CASH FLOWS FROM INVESTING ACTIVITIES  Cash Inflows  Proceeds from Sale/Disposal of PPE Receipts of Interest Earned  2,860.08  3,500.00  639.92)  10,103.83  13,500.00  13,500.00  13,500.00  14,774,835.35  11,142,051.90  8,273,913.00  2,868,138.90  6,801,338.00  6,801,338.00  Cash Unflows  Proceeds from Sale/Disposal of PPE Receipts of Interest Earned  2,860.08  3,500.00  6(339.92)  10,103.83  13,500.00  16,685.83  18,000.00  Total Cash Inflows  Purchase of Land Purchase of Machinery & Equipment Purchase of Machinery & Equipment Purchase of Tansportation Equipment Construction in Progress-Infrastructure Assets  697,996.33  125,100.00  (572,896.33)  125,100.00  (572,896.33)  4,672,021.32  5,397,114.00  725,092.68  5,387,140.00  725,092.68  5,187,50.00  726,875.00  Purchase of Other PPE Purchase of Furnitures & Fixtures Purchase of Furnitures & Fixtures Purchase of Other PPE Pur		121 750 00	120 000 00	(1.750.00)		1 080 000 00		1 440 000 00
Reversing entry for unreleased checks in previous year Total Cash Outflows 6.958,216.62 6.958,216.62 6.953,254.00 (664,962.62 62.483,327.75 61,131,008.00 (1,352,319.75) 86,391,993.00 Net Cash Provided by/(Used in) Operating Activities 3,351,140.35 1,576,305.00 1,774,835.35 11,142,051.90 8,273,913.00 2,868,138.90 6,801,338.00  CASH FLOWS FROM INVESTING ACTIVITIES  Cash Inflows Proceeds from Sale/Disposal of PPE Proceeds from Sale/Disposal of PPE Receipts of Interest Earned 2,860.08 3,500.00 (639.92) 10,103.83 13,500.00 (3,396.17) 18,000.00  Total Cash Inflows  Cash Outflows  Purchase of Land Purchase of Machinery & Equipment Purchase of Transportation Equipment Construction in Progress-Infrastructure Assets 697,996.33 125,100.00 (572,896.33) 4,672,01.32 5,397,114.00 725,992.68 2,543,814.00 Construction in Progress-Buildings Purchase of Other PPE Purchase of Furnitures & Fixtures Purchase of Other PPE Purchase of Spriture Purchase of Other PPE Purchase of		121,700.00	120,000.00	(1,700.00)		-		1,110,000.00
Total Cash Outflows   6,958,216.62   6,293,254.00   (664,962.62)   62,483,327.75   61,131,008.00   (1,382,319.75)   86,391,993.00     Net Cash Provided by/(Used in) Operating Activities   3,351,140.35   1,576,305.00   1,774,835.35   11,142,051.90   8,273,913.00   2,688,138.90   6,801,338.00     CASH FLOWS FROM INVESTING ACTIVITIES				-				
Cash Inflows Proceeds from Sale/Disposal of PPE Receipts of Interest Earned 2,860.08 3,500.00 (639.92) 10,103.83 13,500.00 (3,396.17) 18,000.00  Total Cash Inflows  Proceeds from Sale/Disposal of PPE Receipts of Interest Earned 2,860.08 3,500.00 (639.92) 30,185.83 13,500.00 16,685.83 18,000.00  Total Cash Inflows  Purchase of Land Purchase of Machinery & Equipment Purchase of Machinery & Equipment Purchase of Transportation Equipment Purchase of Transportation Equipment Purchase of Transportation Equipment Purchase of Franking Selection in Progress-Indiangs Purchase of Furnitures & Fixtures Purchase of Other PPE Purchase o		6,958,216.62	6,293,254.00	(664,962.62)		61,131,008.00		86,391,993.00
Proceeds from Sale/Disposal of PPE   2,860.08   3,500.00   (639.92)   10,103.83   13,500.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   18,000.00   (3,396.17)   (3,39	Net Cash Provided by/(Used in) Operating Activities	3,351,140.35	1,576,305.00	1,774,835.35	11,142,051.90	8,273,913.00	2,868,138.90	6,801,338.00
Proceeds from Sale/Disposal of PPE   - 20,082.00   20,082.00   - 20,08	CASH FLOWS FROM INVESTING ACTIVITIES							
Proceeds from Sale/Disposal of PPE   - 20,082.00   20,082.00   - 20,08	Coch Inflores							
Receipts of Interest Earned   2,860.08   3,500.00   (639.92)   10,103.83   13,500.00   (3,396.17)   18,000.00     Total Cash Inflows   2,860.08   3,500.00   (639.92)   30,185.83   13,500.00   16,685.83   18,000.00     Cash Outflows   Purchase of Land   Purchase of Machinery & Equipment   Purchase of Transportation Equipment   Purchase of Transportation Equipment   Purchase of Transportation Equipment   Purchase of Transportation in Progress-Infrastructure Assets   697.996.33   125,100.00   (572,896.33)   4,672,021.32   5,397,114.00   725,092.68   2,543,814.00     Construction in Progress-Buildings   Purchase of Furnitures & Fixtures   Purchase of Furnitures & Fixtures   Purchase of Purchase of Purchase of Purchase of Service concession assets   Purchase of Other PPE   226,698.11   Purchase of Other PPE   226,698.11   Purchase of Other PPE   Purchase of PPE	A CONTRACTOR OF THE CONTRACTOR				20.082.00		20.082.00	
Total Cash Inflows         2,860.08         3,500.00         (639.92)         30,185.83         13,500.00         16,685.83         18,000.00           Cash Outflows           Purchase of Land         -<	7	2 860 08	3 500 00	(630.02)		13 500 00		18 000 00
Purchase of Land		CONTROL DO NOT THE REAL PROPERTY OF THE PROPER	TANADO CO CONTRACTO DE CALLO DE	The state of the s	CONTRACTOR OF THE PROPERTY OF	CALL CONTROL OF THE PARTY OF TH		The state of the s
Purchase of Land Purchase of Machinery & Equipment Purchase of Machinery & Equipment Purchase of Machinery & Equipment Purchase of Transportation Equipment Purchase of Furnitures & Fixtures Purchase of Other PPE Purch		2,000.00	3,300.00	(039.92)	30,103.03	13,500.00	10,003.03	10,000.00
Purchase of Machinery & Equipment	Cash Outflows							
Purchase of Transportation Equipment  Construction in Progress-Infrastructure Assets 697,996.33 125,100.00 (572,896.33) 4,672,021.32 5,397,114.00 725,092.68 2 5,543,814.00  Construction in Progress-Buildings  558,720.00 562,500.00 3,780.00 796,875.00  Purchase of Furnitures & Fixtures  127,531.24 85,179.00 (42,352.24) 85,179.00  Purchase of Other PPE  226,698.11 3,008,611.47 4,327,545.00 1,318,933.53 4,327,545.00  Payment for PPE obligated in prior year  Purchase if Intangible assets obligated in prior year  157,010.62 122,893.00 (34,117.62) 122,893.00  Purchase if Intangible assets obligated in prior year	Purchase of Land		-	-		-	-	-
Construction in Progress-Infrastructure Assets 697,996.33, 125,100.00 (572,896.33) 4,672,021.32 5,397,114.00 725,092.68 2 5,543,814.00 Construction in Progress-Buildings 558,720.00 562,500.00 3,780.00 796,875.00 Purchase of Furnitures & Fixtures - 127,531.24 85,179.00 (42,352.24) 85,179.00 Purchase of Other PPE 226,698.11 3,008,611.47 4,327,545.00 1,318,933.53 4,327,545.00 Construction/development/purchase of service concession assets - 518,750.00 Payment for PPE obligated in prior year - 157,010.62 122,893.00 (34,117.62) 122,893.00 Purchase if Intangible assets obligated in prior year			-	-	415,684.48	1,064,732.00	649,047.52	1,064,732.00
Construction in Progress-Hinastructure Assets 697,996.33 123,100.00 (372,896.33) 4,072,021.32 3,397,114.00 723,092.08 3,343,614.00 Construction in Progress-Buildings 558,720.00 562,500.00 3,780.00 796,875.00 Purchase of Furnitures & Fixtures - 127,531.24 85,179.00 (42,352.24) 85,179.00 Purchase of Other PPE 226,698.11 3,008,611.47 4,327,545.00 1,318,933.53 4,327,545.00 Construction/development/purchase of service concession assets - 518,750.00 518,750.00 Payment for PPE obligated in prior year - 157,010.62 122,893.00 (34,117.62) 122,893.00 Purchase if Intangible assets obligated in prior year	Purchase of Transportation Equipment		-	) <b>=</b> :	2,128,044.65	-	(2,128,044.65)	
Purchase of Furnitures & Fixtures Purchase of Other PPE 226,698.11 Construction/development/purchase of service concession assets Purchase of Other PPE 226,698.11 3,008,611.47 - 518,750.00 Payment for PPE obligated in prior year Purchase if Intangible assets obligated in prior year Purchase of Service concession assets 157,010.62 - 157,010.62	Construction in Progress-Infrastructure Assets	697,996.33	125,100.00	(572,896.33)	4,672,021.32	5,397,114.00	725,092.68	<sup>2</sup> 5,543,814.00
Purchase of Other PPE 226,698.11 3,008,611.47 4,327,545.00 1,318,933.53 4,327,545.00	Construction in Progress-Buildings		-	-	558,720.00	562,500.00	3,780.00	796,875.00
Construction/development/purchase of service concession assets  - 518,750.00  Payment for PPE obligated in prior year  - 157,010.62  Purchase if Intangible assets obligated in prior year  157,010.62  122,893.00  (34,117.62)  122,893.00  Total Cash Outflows  924,694.44  125,100.00  (799,594.44)  11,067,623.78  12,078,713.00  492,339.22  14,589,252.00	Purchase of Furnitures & Fixtures		_	-	127,531.24	85,179.00	(42,352.24)	85,179.00
Payment for PPE obligated in prior year       -       -       157,010.62       122,893.00       (34,117.62)       122,893.00         Purchase if Intangible assets obligated in prior year       -       -       -       -       -       -       -         Total Cash Outflows       924,694.44       125,100.00       (799,594.44)       11,067,623.78       12,078,713.00       492,339.22       14,589,252.00	Purchase of Other PPE							
Purchase if Intangible assets obligated in prior year       -		226,698.11	-	-	3,008,611.47	4,327,545.00	1,318,933.53	4,327,545.00
Total Cash Outflows 924,694.44 125,100.00 (799,594.44) 11,067,623.78 12,078,713.00 492,339.22 14,589,252.00	Construction/development/purchase of service concession assets	226,698.11	-	.=:	(C) (C)	5 00	1,318,933.53	
		226,698.11	- -	-	-	518,750.00		518,750.00
Net Cash Provided By/(Used In) Investing Activities (921,834.36) (121,600.00) (800,234.36) (11,037,437.95) (12,065,213.00) 1,027,775.05 (14,571,252.00)	Payment for PPE obligated in prior year	226,698.11	- - - -	- - -	-	518,750.00		518,750.00
	Payment for PPE obligated in prior year Purchase if Intangible assets obligated in prior year		125,100.00	- - - (799,594.44)	157,010.62	518,750.00 122,893.00	(34,117.62)	518,750.00 122,893.00

## CASH FLOWS FROM FINANCING ACTIVITIES

Cash	Infl	ows

Total Cash Inflows	-	West Control of Contro			-	-	
Cash Outflows							
Payment of Long-Term Liabilities Payment of domestic loans Payment of other long term liabilities	97,008.83	97,009.00 10,000.00	0.17	865,023.47 90,000.00	865,025.00 90,000.00	1.53	1,157,428.00 120,000.00
Total Cash Outflows	107,008.83	107,009.00	0.17	955,023.47	955,025.00	1.53	1,277,428.00
Net Cash Provided By/(Used In) Financing Activities	(107,008.83)	(107,009.00)	0.17	(955,023.47)	(955,025.00)	1.53	(1,277,428.00)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	2,322,297.16	1,347,696.00	974,601.16	(850,409.52)	(4,746,325.00)	3,895,915.48	(9,047,342.00)
Effects of Exchange Rate Changes on Cash and Cash Equivalents							
CASH AND CASH EQUIVALENTS, Beginning	19,418,047.26	12,634,853.00	6,783,194.26	22,590,753.94	18,728,874.00	3,861,879.94	18,728,874.00
CASH AND CASH EQUIVALENTS, Ending	21,740,344.42	13,982,549.00	7,757,795.42	21,740,344.42	13,982,549.00	7,757,795.42	9,681,532.00
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	8,287,295.10 4,607,559.82 6,660,430.30 1,905,009.41 182.56 249,867.23 30,000.00 21,740,344.42	<ol> <li>Supplemental budget of Php550,000.00 for census/survey and desludging of septic tanks for septage management program as per Board Resolution No. 13 series of 2022.</li> <li>Supplemental budget of Php1,500,000.00 for Rehabilitation of water distributiom system at Brgy. Cabog Cabog as per Board Resolution No. 18 series of 2022.</li> </ol>					

Prepared by:

Senior Financial Planning Specialist

Checked by: Jeanne M. Carpio Department Manager B

Approved by:

Engr. Charlito G. Rodriguez

General Manager