



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

	CURRENT MONTH			YEAR - TO - DATE			
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	2022 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- Meter Rental)	64,800.00	56,000.00	8,800.00	703,193.50	504,000.00	199,193.50	672,000.00
Collection of service and business income(other business income- 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- Misc. Service Revenue)	81,650.00	44,000.00	37,650.00	857,450.00	396,000.00	461,450.00	528,000.00
Collection of Receivables							
Collection of receivable from audit disallowances and/or charges	861,858.62			861,858.62		861,858.62	
Trust Receipts			-				
Collection of other trust receipts	-		-	11,364.85		11,364.85	
Other Receipts			-			-	
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			-	-	-	-	-
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		-	-	42,815.19	-	(42,815.19)	-
Purchase of Inventories			-				-
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)	-

Grant of Cash Advances			-				
Advances for operating expenses	4,542.46 ^		(4,542.46)	27,882.80	-	(27,882.80)	-
Payment of Accounts Payable		-	-	272,987.44	1,539,455.00	1,266,467.56	1,539,455.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions			-				
Remittance of taxes withheld (Employees)	174,186.94 ^	187,082.00	12,895.06	1,441,757.97	1,683,738.00	241,980.03	2,244,982.00
Remittance of taxes withheld (Franchise Tax)		146,386.00	146,386.00	1,210,756.57	1,289,753.00	78,996.43	1,732,404.00
Remittance of taxes withheld (VAT)	39,174.15 ^	88,040.00	48,865.85	527,036.70	635,372.00	108,335.30	813,790.00
Remittance of taxes withheld(CAPEX)	4,897.33 ^	-	(4,897.33)	519,441.40	554,980.00	35,538.60	691,141.00
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	1,065,966.90 ^	1,102,404.00	36,437.10	9,532,162.46	9,827,148.00	294,985.54	13,125,478.00
Remittance of other payables	257,438.94 ^	206,813.00	(50,625.94)	2,087,659.79	1,861,317.00	(226,342.79)	2,481,754.00
Release of Intra-Agency Fund Transfers					-		
Release of other intra-agency fund transfers			-		-	-	
Other Disbursements							
Refund of Various Loan	27,462.74 ^	-	(27,462.74)	202,982.62	-	(202,982.62)	
Refund of excess Working Fund/fund transfers/Trust Fund					-	-	
Refund of income taxes withheld				31,377.21		(31,377.21)	
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 dishonored checks			-	3,310.00	-	(3,310.00)	
Reversing entry for unreleased checks in previous year			-	27,875.32		(27,875.32)	
Total Cash Outflows	6,958,216.62	6,293,254.00	(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		-	-	20,082.00		20,082.00	-
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		-	-	415,684.48	1,064,732.00	649,047.52	1,064,732.00
Purchase of Transportation Equipment		-	-	2,128,044.65	-	(2,128,044.65)	2,129,464.00
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	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		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		-	-		-	-	-
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
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)

CASH FLOWS FROM FINANCING ACTIVITIES

Cash Inflows

Total Cash Inflows

Cash Outflows

Payment of Long-Term Liabilities

Payment of domestic loans

Payment of other long term liabilities

Total Cash Outflows

Net Cash Provided By/(Used In) Financing Activities

INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS

Effects of Exchange Rate Changes on Cash and Cash Equivalents

CASH AND CASH EQUIVALENTS, Beginning

CASH AND CASH EQUIVALENTS, Ending

RECAP:

Cash in Bank - CA	8,287,295.10
Cash in Bank - Retirement Fund	4,607,559.82
Cash in Bank - DBP CA	6,660,430.30
Cash in Bank - UCPB	1,905,009.41
Cash in Bank - EGOV	182.56
Cash on Hand	249,867.23
Petty Cash Fund	30,000.00
Cash & Cash Equivalent-Ending	21,740,344.42

1. 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.
2. Supplemental budget of Php1,500,000.00 for Rehabilitation of water distribution system at Brgy. Cabog Cabog as per Board Resolution No. 18 series of 2022.

Prepared by:

Maria Gayatriel G. Datu
Senior Financial Planning Specialist

Checked by:

Jeanne M. Carpio
Department Manager B

Approved by:

Engr. Charlito G. Rodriguez
General Manager