



BALANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
June 30, 2023

	CURRENT MONTH			YEAR-TO-DATE			
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	2023 BUDGET
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash Inflows							
Collection of Income/Revenue							
Collection of service and business income	7,518,537.39 ↗	7,730,522.00	(211,984.61)	45,959,258.57	45,527,016.00	432,242.57	102,176,816.00
Collection of service and business income (Fines and Penalties)	247,501.99 ↗	386,531.00	(139,029.01)	1,601,040.06	2,276,373.00	(675,332.94)	5,108,883.00
Collection of service and business income(other business income-Meter Rental)	122,447.00 ↗	82,600.00	39,847.00	569,307.00	492,800.00	76,507.00	981,400.00
Collection of service and business income(other business income-Other Water Revenue)	69,182.93 ↗	44,250.00	24,932.93	382,842.04	264,000.00	118,842.04	525,750.00
Collection of service and business income(other business income-Misc. Service Revenue)	87,950.00 ↗	64,900.00	23,050.00	831,100.00	387,200.00	443,900.00	771,100.00
Collection of Receivables							
Collection of receivable from audit disallowances and/or charges				45,301.90		45,301.90	
Trust Receipts			-				
Collection of other trust receipts			-			-	
Other Receipts			-			-	
Receipt of unused petty cash fund							
Receipt of refund of cash advances			-	9,758.96		9,758.96	
Other miscellaneous receipts			-		-	-	
Sale of new connection fittings	109,805.57 ↘	149,333.00	(39,527.43)	682,481.94	895,998.00	(213,516.06)	1,792,000.00
Retirement Fund of Employees	100,000.00 ↘	100,000.00	-	600,000.00	600,000.00	-	1,200,000.00
Franchise Tax		-	-			-	1,156,123.00
Others	4,078.47			65,909.25			
Adjustments			-	-		-	
Restoration of cash for cancelled/lost/stale checks/ADA		-	-	-	-	-	
Restoration of Cash for unreleased checks			-	-	-	-	
Others (Refunded Bank Charges)	-		-	250.00		250.00	
Total Cash Inflows	8,259,503.35	8,558,136.00	(302,711.12)	50,747,249.72	50,443,387.00	237,953.47	113,712,072.00
Cash Outflows							
Payment of Expenses							
Payment of personnel services	2,263,734.37 ↗	3,480,690.80	1,216,956.43	13,704,627.46	14,606,703.80	902,076.34	32,467,442.40
Payment of maintenance and other operating expenses	2,531,805.59 ↗	3,270,107.75	738,302.16	16,443,199.47	19,670,288.50	3,227,089.03	39,794,039.44
Payment of financial expenses	56,189.58 ↗	56,340.00	150.42	346,131.13	346,094.00	(37.13)	671,491.00
Payment of expenses incurred in the prior years		-	-	204,605.85		(204,605.85)	-
Purchase of Inventories			-				-
Purchase of inventories for sale	109,484.81 ↗	233,327.00	123,842.19	1,714,791.90	1,399,962.00	(314,829.90)	2,799,833.00
Purchase of inventories held for consumption	176,359.40 ↗	494,009.00	317,649.60	1,470,342.63	1,691,912.00	221,569.37	2,615,981.00
Purchase of semi-expendable machinery & equipment	143,114.63 ↗	286,296.00	143,181.37	439,674.26	1,325,197.00	885,522.74	1,490,447.00
Purchase of semi-expandable furniture, fixtures and books		-	-	27,440.00	70,983.00	43,543.00	70,983.00
Purchase of inventories obligated /incurred in prior year		-	-	2,481.15	-	(2,481.15)	-

Grant of Cash Advances	-	-	-	-	-	-	-
Advances for operating expenses	-	-	-	9,758.96	-	(9,758.96)	-
Payment of Accounts Payable	-	-	-	-	-	-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	-	-	-	-	-	-	-
Remittance of taxes withheld (Employees)	151,975.92	143,002.00	(8,973.92)	893,472.89	858,012.00	(35,460.89)	1,716,024.00
Remittance of taxes withheld (Franchise Tax)		157,765.76	157,765.76	826,369.88	929,122.78	102,752.90	2,085,241.14
Remittance of taxes withheld (VAT)	68,454.05	88,514.65	20,060.60	458,645.34	452,414.37	(6,230.97)	805,892.16
Remittance of taxes withheld (CAPEX)	55,068.30	69,042.00	13,973.70	239,679.83	461,070.00	221,390.17	578,970.00
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	1,118,546.82	1,115,509.00	(3,037.82)	6,687,502.92	6,693,054.00	5,551.08	13,386,111.00
Remittance of other payables	308,475.51	275,189.00	(33,286.51)	1,818,168.99	1,651,135.00	(167,033.99)	3,302,269.00
Release of Intra-Agency Fund Transfers					-	-	
Release of other intra-agency fund transfers					-	-	
Other Disbursements							
Refund of Various Loan	40,905.61	-	(40,905.61)	193,930.19		(193,930.19)	
Refund of excess Working Fund/fund transfers/Trust Fund				-	-	-	
Refund of income taxes withheld	11,795.00			35,007.93		(35,007.93)	
Other disbursements	123,200.00	120,000.00	(3,200.00)	865,234.79	720,000.00	(145,234.79)	1,440,000.00
Adjustments for dishonored checks			-	21,704.60	-	(21,704.60)	
Reversing entry for unreleased checks in previous year			-	1,445,340.80		(1,445,340.80)	
Total Cash Outflows	7,159,109.59	9,789,792.96	2,642,478.37	47,848,110.97	50,875,948.45	3,027,837.48	103,224,724.14
Net Cash Provided by/(Used in) Operating Activities	1,100,393.76	(1,231,656.96)	2,332,050.72	2,899,138.75	(432,561.45)	3,331,700.20	10,487,347.86

CASH FLOWS FROM INVESTING ACTIVITIES

Cash Inflows

Proceeds from Sale/Disposal of PPE	-	-	-	-	-	-	-
Receipts of Interest Earned	2,643.86	3,500.00	(856.14)	5,433.41	9,000.00	(3,566.59)	18,000.00
Total Cash Inflows	2,643.86	3,500.00	(856.14)	5,433.41	9,000.00	(3,566.59)	18,000.00

Cash Outflows

Purchase of Land	-	-	-	-	-	-	-
Payment for Land Improvements	-	-	-	-	97,000.00	-	97,000.00
Purchase of Machinery & Equipment	57,715.00	-	(57,715.00)	135,315.00	170,358.00	35,043.00	170,358.00
Purchase of Transportation Equipment	-	-	-	-	-	-	-
Construction in Progress-Infrastructure Assets	901,987.99	1,528,458.00	626,470.01	3,362,248.44	5,456,756.00	2,094,507.56	6,070,996.00
Construction in Progress-Buildings	-	-	-	-	95,983.00	95,983.00	95,983.00
Purchase of Furnitures & Fixtures	-	-	-	-	-	-	-
Purchase of Other PPE	169,343.74	-	(169,343.74)	701,417.49	3,066,433.00	2,365,015.51	4,694,293.00
Construction/development/purchase of service concession assets	-	-	-	-	-	-	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-	-	-	92,753.00	-	(92,753.00)	-
Payment for PPE obligated in prior year	-	-	-	3,434.81	-	(3,434.81)	-
Purchase of Intangible assets obligated in prior year	-	-	-	-	-	-	-
Adjustments							
Others (Tax Withheld - Former UCPB Acct)			-	49.18		(49.18)	
Total Cash Outflows	1,129,046.73	1,528,458.00	399,411.27	4,295,217.92	8,886,530.00	4,494,312.08	11,128,630.00
Net Cash Provided By/(Used In) Investing Activities	(1,126,402.87)	(1,524,958.00)	398,555.13	(4,289,784.51)	(8,877,530.00)	4,587,745.49	(11,110,630.00)

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

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

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