



BALANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
March 31, 2024

	CURRENT MONTH			YEAR - T O - D A T E			2024 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash Inflows							
Collection of Income/Revenue							
Collection of service and business income	8,022,675.77	8,396,846.00	(374,170.23)	26,112,570.86	24,993,491.00	1,119,079.86	112,513,547.00
Collection of service and business income (Fines and Penalties)	237,263.49	251,910.00	(14,646.51)	883,062.89	749,817.00	133,245.89	3,375,460.00
Collection of service and business income(other business income- Meter Rental)	51,170.00	57,400.00	(6,230.00)	191,590.00	175,000.00	16,590.00	672,000.00
Collection of service and business income(other business income- Other Water Revenue)	47,350.82	30,750.00	16,600.82	147,186.24	93,750.00	53,436.24	360,000.00
Collection of service and business income(other business income- Misc. Service Revenue)	67,750.00	45,100.00	22,650.00	243,900.00	137,500.00	106,400.00	528,000.00
Collection of Receivables							
Collection of receivable from audit disallowances and/or charges	-			1,702.00		1,702.00	
Trust Receipts							
Collection of other trust receipts			-			-	
Other Receipts							
Receipt of unused petty cash fund				-		-	
Receipt of refund of cash advances	30,127.67		30,127.67	31,627.67		31,627.67	
Other miscellaneous receipts					-	-	
Sale of new connection fittings	77,979.31	102,400.00	(24,420.69)	273,166.28	307,200.00	(34,033.72)	1,228,800.00
Retirement Fund of Employees	100,000.00	100,000.00	-	300,000.00	300,000.00	-	1,200,000.00
Franchise Tax		-	-		-	-	1,265,226.00
Others	14,729.56	-	14,729.56	91,812.23		91,812.23	
Adjustments							
Restoration of cash for cancelled/lost/stale checks/ADA		-	-	-	-	-	
Restoration of Cash for unreleased checks	-		-	-	-	-	
Others (Refunded Bank Charges)	-		-	-		-	
Total Cash Inflows	8,649,046.62	8,984,406.00	(335,359.38)	28,276,618.17	26,756,758.00	1,519,860.17	121,143,033.00
Cash Outflows							
Payment of Expenses							
Payment of personnel services	1,535,757.14	1,823,318.80	287,561.66	5,417,534.75	5,886,877.15	469,342.40	34,247,898.40
Payment of maintenance and other operating expenses	2,321,575.15	3,447,244.50	1,125,669.35	6,407,422.24	9,261,222.50	2,853,800.26	35,935,470.00
Payment of financial expenses	50,779.27	50,780.00	0.73	154,300.76	154,303.00	2.24	589,768.00
Payment of expenses incurred in the prior years		-	-	393,965.32	360,394.71	(33,570.61)	360,394.71
Purchase of Inventories							
Purchase of inventories for sale	40,843.94	49,214.00	8,370.06	974,750.72	1,310,613.00	335,862.28	1,876,575.00
Purchase of inventories held for consumption	49,759.96	322,487.64	272,727.68	768,831.60	801,897.41	33,065.81	2,869,656.27
Purchase of semi-expendable machinery & equipment	18,810.37	384,722.00	365,911.63	136,171.44	750,990.00	614,818.56	1,876,576.00
Purchase of semi-expandable furniture, fixtures and books	47,311.96	23,661.00	(23,650.96)	47,311.96	77,607.00	30,295.04	271,624.00
Purchase of inventories obligated /incurred in prior year		-	-	135,089.71	130,805.89	(4,283.82)	130,805.89

Grant of Cash Advances								-
Advances for operating expenses	5,817.86		(5,817.86)	31,627.73	-	(31,627.73)		-
Payment of Accounts Payable		-	-	-	-	-		-
Remittance of Personnel Benefit Contributions and Mandatory Deductions								
Remittance of taxes withheld (Employees)	141,370.25	164,016.00	22,645.75	418,338.10	490,920.00	72,581.90		2,133,350.00
Remittance of taxes withheld (Franchise Tax)		171,365.00	171,365.00	420,573.63	510,073.00	89,499.37		2,296,204.00
Remittance of taxes withheld (VAT)	76,437.79	84,384.70	7,946.91	239,443.74	310,772.92	71,329.18		913,266.83
Remittance of taxes withheld(CAPEX)	7,041.96	185,732.00	178,690.04	39,142.81	287,156.91	248,014.10		908,957.91
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	1,087,510.56	1,166,335.50	78,824.94	3,305,437.67	3,471,690.50	166,252.83		13,940,790.32
Remittance of other payables	381,749.86	358,039.00	(23,710.86)	1,091,975.29	1,074,117.00	(17,858.29)		4,178,280.00
Release of Intra-Agency Fund Transfers								
Release of other intra-agency fund transfers					-	-		
Other Disbursements								
Refund of Various Loan	36,382.51	-	(36,382.51)	86,185.96		(86,185.96)		
Refund of excess Working Fund/fund transfers/Trust Fund					-	-		
Refund of income taxes withheld				13,399.27		(13,399.27)		
Other disbursements	127,349.50	120,000.00	(7,349.50)	400,349.50	360,000.00	(40,349.50)		1,440,000.00
Adjustments for dishonored checks					-	-		
Reversing entry for unreleased checks in previous year				1,556,644.31		(1,556,644.31)		
Total Cash Outflows	5,928,498.08	8,351,300.14	2,422,802.06	22,038,496.51	25,239,440.99	3,200,944.48		103,969,617.33
Net Cash Provided by/(Used in) Operating Activities	2,720,548.54	633,105.86	2,087,442.68	6,238,121.66	1,517,317.01	4,720,804.65		17,173,415.67
CASH FLOWS FROM INVESTING ACTIVITIES								
Cash Inflows								
Proceeds from Sale/Disposal of PPE		-	-	-		-		-
Receipts of Interest Earned	3,953.98	3,500.00	453.98	3,953.98	4,500.00	(546.02)		18,000.00
Total Cash Inflows	3,953.98	3,500.00	453.98	3,953.98	4,500.00	(546.02)		18,000.00
Cash Outflows								
Purchase of Land		-	-	-	250,000.00	250,000.00		250,000.00
Payment for Land Improvements		-	-	-	-	-		-
Purchase of Machinery & Equipment	54,913.35	1,656,252.00	1,601,338.65	262,144.99	2,243,039.00	1,980,894.01		7,202,336.00
Purchase of Transportation Equipment		-	-	-	-	-		1,031,609.00
Construction in Progress-Infrastructure Assets	180.56	1,287,408.00	1,287,227.44	123,274.10	2,498,152.00	2,374,877.90		7,399,335.00
Construction in Progress-Buildings		236,608.00	236,608.00	-	293,394.00	293,394.00		643,574.00
Purchase of Furnitures & Fixtures		-	-	-	-	-		283,930.00
Purchase of Other PPE		-	-	-	-	-		-
Construction/development/purchase of service concession assets		-	-	-	-	-		-
Payment for rehabilitation of property, plant and equipment (capitalized repair)		-	-	-	94,643.00	94,643.00		94,643.00
Payment for PPE obligated in prior year		-	-	20,244.61	6,800.09	(13,444.52)		6,800.09
Purchase if Intangible assets obligated in prior year		-	-	-	-	-		-
Adjustments								
Others (Tax Withheld - Former UCPB Acct)								
Total Cash Outflows	55,093.91	3,180,268.00	3,125,174.09	405,663.70	5,386,028.09	4,980,364.39		16,912,227.09
Net Cash Provided By/(Used In) Investing Activities	(51,139.93)	(3,176,768.00)	3,125,628.07	(401,709.72)	(5,381,528.09)	4,979,818.37		(16,894,227.09)

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

	-	-	-	-	-	-	-
Payment of Long-Term Liabilities							
Payment of domestic loans	101,375.83	101,375.83	-	303,358.49	303,358.49	-	891,668.34
Payment of other long term liabilities	10,000.00	10,000.00	-	30,000.00	30,000.00	-	35,200.00
Total Cash Outflows	111,375.83	111,375.83	-	333,358.49	333,358.49	-	926,868.34
Net Cash Provided By/(Used In) Financing Activities	(111,375.83)	(111,375.83)	-	(333,358.49)	(333,358.49)	-	(926,868.34)

	2,558,032.78	(2,655,037.97)	5,213,070.75	5,503,053.45	(4,197,569.57)	9,700,623.02	(647,679.76)
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	20,890,212.52	16,402,660.25	4,487,552.27	17,945,191.85	17,945,191.85	-	17,945,191.85
	23,448,245.30	13,747,622.28	9,700,623.02	23,448,245.30	13,747,622.28	9,700,623.02	17,297,512.09

Cash in Bank - CA	5,878,539.21
Cash in Bank - Retirement Fund	5,474,634.72
Cash in Bank - DBP CA	12,023,124.87
Cash in Bank - UCPB	-
Cash in Bank - EGOV	-
Cash on Hand	41,946.50
Petty Cash Fund	30,000.00
Cash & Cash Equivalent-Ending	23,448,245.30

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