QR-FSD-062
January 2017
Rev.00

BALANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
March 31, 2025

	CURRENT MONTH			YEAR-TO-DATE			
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	2025 BUDGET
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash Inflows							
Collection of Income/Revenue							
Collection of service and business income	9,024,987.50	10,241,356.00	(1,216,368.50)	28,617,538.47	30,348,916.00	(1,731,377.53)	125,469,809.00
Collection of service and business income (Fines and Penalties)	289,910.18	307,245.00	(17,334.82)	966,228.94	910,482.00	55,746.94	3,764,166.00
Collection of service and business income(other business income-Meter Rental)	78,650.00	79,800.00	(1,150.00)	213,210.00	242,200.00	(28,990.00)	910,000.00
Collection of service and business income(other business income-Other Water Revenue)	193,653.67	42,750.00	150,903.67	485,770.15	129,750.00	356,020.15	2,797,120.00
Collection of service and business income(other business income-Misc. Service Revenue)	88,980.00	62,700.00	26,280.00	259,280.00	190,300.00	68,980.00	715,000.00
Collection of Receivables				-	-		
Collection of receivable from audit disallowances and/or charges				-	-	-	
Trust Receipts			-	-	-		
Collection of other trust receipts			-	-	-	-	
Other Receipts			-	-	-	-	
Receipt of unused petty cash fund				-	-		
Receipt of refund of cash advances	431.99		431.99	431.99	-	431.99	
Other miscellaneous receipts			-	-	-	-	
Sale of new connection fittings	62,619.43	146,490.00	(83,870.57)	205,434.57	444,610.00	(239,175.43)	1,670,500.00
Retirement Fund of Employees	100,000.00	100,000.00	-	300,000.00	300,000.00	-	1,200,000.00
Franchise Tax	-	-	-	-	-	-	-
Others	22,576.10	-	22,576.10	187,816.33	-	187,816.33	
Adjustments			-	-	-	-	
Restoration of cash for cancelled/lost/stale checks/ADA		-	-	-	-	-	
Restoration of Cash for unreleased checks			-	-	-	-	
Others (Refunded Training Fee)			-	-	-	-	
Total Cash Inflows	**9,861,808.87**	**10,980,341.00**	**(1,118,532.13)**	**31,235,710.45**	**32,566,258.00**	**(1,330,547.55)**	**136,526,595.00**
Cash Outflows							
Payment of Expenses							
Payment of personnel services	1,681,599.21	2,739,599.00	1,057,999.79	7,259,739.97	9,332,068.00	2,072,328.03	38,023,743.00
Payment of maintenance and other operating expenses	2,914,589.08	3,368,796.61	454,207.53	6,934,976.62	9,200,619.49	2,265,642.87	38,696,579.47
Payment of financial expenses	46,174.00	46,374.00	200.00	139,593.00	139,993.00	400.00	543,926.00
Payment of expenses incurred in the prior years	38,128.08	-	(38,128.08)	141,468.93	-	(141,468.93)	-
Purchase of Inventories		-	-	-	-		-
Purchase of inventories for sale	87,733.05	138,642.24	50,909.19	897,440.92	1,035,969.94	138,529.02	2,749,848.22
Purchase of inventories held for consumption	959,830.66	375,395.09	(584,435.57)	1,053,053.87	2,077,270.32	1,024,216.45	5,471,391.21
Purchase of semi-expendable machinery & equipment	102,583.76	16,562.50	(86,021.26)	206,276.26	535,205.37	328,929.11	2,225,053.57
Purchase of semi-expandable furniture, fixtures and books		-	-	-	58,678.57	58,678.57	314,214.29
Purchase of inventories obligated /incurred in prior year		-	-	-	-	-	-
				-	-		-

				-	-		-
Grant of Cash Advances			-	-	-		
Advances for operating expenses	431.99		(431.99)	431.99	-	(431.99)	
Payment of Accounts Payable	-	-	-	492,270.20	481,507.00	(10,763.20)	481,507.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions			-	-	-		
Remittance of taxes withheld (Employees)	173,439.07	188,836.00	15,396.93	488,872.15	566,480.00	77,607.85	2,266,004.00
Remittance of taxes withheld (Franchise Tax)		204,827.00	204,827.00	430,294.09	606,978.00	176,683.91	2,509,396.00
Remittance of taxes withheld (VAT)	40,366.53	75,954.61	35,588.08	191,426.00	334,504.52	143,078.52	1,098,711.24
Remittance of taxes withheld(CAPEX)	18,069.69	33,036.00	14,966.31	91,345.29	201,608.00	110,262.71	1,194,793.00
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	1,112,650.00	1,210,504.25	97,854.25	3,348,860.75	3,592,434.75	243,574.00	14,451,587.00
Remittance of other payables	474,191.39	501,268.00	27,076.61	1,485,671.89	1,507,254.00	21,582.11	6,018,666.00
Release of Intra-Agency Fund Transfers				-	-		
Release of other intra-agency fund transfers				-	-	-	
Other Disbursements				-	-		
Refund of Various Loan	54,841.16	-	(54,841.16)	72,477.28	-	(72,477.28)	
Refund of excess Working Fund/fund transfers/Trust Fund				-	-	-	
Refund of income taxes withheld				19,331.01	-	(19,331.01)	
Other disbursements	125,000.00	120,000.00	(5,000.00)	450,056.21	360,000.00	(90,056.21)	1,440,000.00
Adjustments for dishonored checks	14,500.32		(14,500.32)	14,500.32	-	(14,500.32)	
Reversing entry for unreleased checks in previous year			-	1,620,245.82	-	(1,620,245.82)	
Total Cash Outflows	**7,844,127.99**	**9,019,795.30**	**1,175,667.31**	**25,338,332.57**	**30,030,570.96**	**4,692,238.39**	**117,485,420.00**
Net Cash Provided by/(Used in) Operating Activities	**2,017,680.88**	**1,960,545.70**	**57,135.18**	**5,897,377.88**	**2,535,687.04**	**3,361,690.84**	**19,041,175.00**
CASH FLOWS FROM INVESTING ACTIVITIES							
Cash Inflows							
Proceeds from Sale/Disposal of PPE		-	-	-	-	-	-
Receipts of Interest Earned	6,653.26	4,000.00	2,653.26	6,653.26	5,000.00	1,653.26	20,000.00
Total Cash Inflows	**6,653.26**	**4,000.00**	**2,653.26**	**6,653.26**	**5,000.00**	**1,653.26**	**20,000.00**
Cash Outflows							
Purchase of Land		-	-	-	-	-	-
Payment for Land Improvements		-		-	-	-	-
Purchase of Machinery & Equipment	831,562.54	331,250.00	(500,312.54)	901,197.54	2,054,821.00	1,153,623.46	6,806,965.00
Purchase of Transportation Equipment		292,143.00	292,143.00	-	292,143.00	292,143.00	6,160,000.00
Construction in Progress-Infrastructure Assets	37,347.30	-	(37,347.30)	301,953.91	1,127,857.00	825,903.09	5,079,672.00
Construction in Progress-Buildings & Other Structures		113,571.00	113,571.00	-	113,571.00	113,571.00	3,295,535.00
Purchase of Furnitures & Fixtures		-	-	-	-	-	653,035.00
Purchase of Other PPE		-	-	-	-	-	-
Construction/development/purchase of service concession assets		-	-	-	-	-	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)		-	-	-	-	-	-
Payment for PPE obligated in prior year		-	-	-	-	-	-
Purchase of computer software		-		-	-	-	-
Purchase of other intangible assets		-	-	-	-	-	-
Purchase if Intangible assets obligated in prior year		-	-	-	-	-	
Adjustments				-	-	-	
Others (Tax Withheld - Former UCPB Acct)			-	-	-	-	
Total Cash Outflows	**868,909.84**	**736,964.00**	**(131,945.84)**	**1,203,151.45**	**3,588,392.00**	**2,385,240.55**	**21,995,207.00**
Net Cash Provided By/(Used In) Investing Activities	**(862,256.58)**	**(732,964.00)**	**(129,292.58)**	**(1,196,498.19)**	**(3,583,392.00)**	**2,386,893.81**	**(21,975,207.00)**

CASH FLOWS FROM FINANCING ACTIVITIES							
Cash Inflows							
Total Cash Inflows	-	-	-	-	-	-	-
Cash Outflows							
Payment of Long-Term Liabilities							
Payment of domestic loans	48,611.00	48,611.00	-	145,000.00	145,000.00	-	595,367.00
Payment of other long term liabilities		-	-	-	-	-	-
Total Cash Outflows	**48,611.00**	**48,611.00**	-	**145,000.00**	**145,000.00**	-	**595,367.00**
Net Cash Provided By/(Used In) Financing Activities	**(48,611.00)**	**(48,611.00)**	-	**(145,000.00)**	**(145,000.00)**	-	**(595,367.00)**
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**1,106,813.30**	**1,178,970.70**	**(72,157.40)**	**4,555,879.69**	**(1,192,704.96)**	**5,748,584.65**	**(3,529,399.00)**
Effects of Exchange Rate Changes on Cash and Cash Equivalents							
CASH AND CASH EQUIVALENTS, Beginning	**36,526,232.75**	**24,694,529.34**	**11,831,703.41**	**33,077,166.36**	**27,066,205.00**	**6,010,961.36**	**27,066,205.00**
CASH AND CASH EQUIVALENTS, Ending	**37,633,046.05**	**25,873,500.04**	**11,759,546.01**	**37,633,046.05**	**25,873,500.04**	**11,759,546.01**	**23,536,806.00**

RECAP:	
Cash in Bank - CA	9,753,676.27
Cash in Bank - Retirement Fund	6,530,849.78
Cash in Bank - DBP CA	21,084,152.73
Cash in Bank - UCPB	-
Cash in Bank - EGOV	0.18
Cash on Hand	234,367.09
Petty Cash Fund	30,000.00
Cash & Cash Equivalent-Ending	37,633,046.05

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