



Republic of the Philippines
CASIGURAN WATER DISTRICT
L. Hapal St. Central Casiguran Sorsogon
CP#09172095367/09513755302/Email:casiguranwd1988@gmail.com

Detailed Statement of Cash Flows
As at December 31, 2023
(in absolute amounts)

| | 2023 YTD | 2022 |
|--|--------------------|--------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Cash Inflows | | |
| Collection of Revenue/Income | 4,476,921 | 4,161,295 |
| Collection of service and business income | 4,476,921 | 4,161,295 |
| Collection of Receivables | 28,497,462 | 30,689,365 |
| Collection of loans and receivables | 28,497,462 | 30,689,365 |
| Other Receipts | 1,148,632 | 1,228,518 |
| Receipt of refund of cash advances | 132,583 | 37,291 |
| Other miscellaneous receipts | 1,016,049 | 1,191,226 |
| Total Cash Inflows | 34,123,015 | 36,079,178 |
| Adjusted Cash Inflows | 34,123,015 | 36,079,178 |
| Cash Outflows | | |
| Payment of Expenses | 16,787,636 | 17,517,964 |
| Payment of personnel services | 8,131,807 | 11,563,135 |
| Payment of maintenance and other operating expenses | 8,655,829 | 3,108,479 |
| Purchase of Inventories | 7,129,381 | 6,555,573 |
| Purchase of inventory held for consumption | 6,776,763 | 6,555,573 |
| Purchase of semi-expandable machinery and equipment | 352,618.08 | - |
| Prepayments | 153,126.70 | - |
| Prepaid Registration | 28,234.00 | - |
| Prepaid Insurance | 124,892.70 | - |
| Remittance of Personnel Benefit Contributions and Mandatory Deductions | 5,970,223 | 5,894,339 |
| Remittance of taxes withheld | 1,588,124.10 | - |
| Remittance to GSIS/Pag-IBIG/PhilHealth/SSS | 3,892,284 | 5,894,339 |
| Remittance of other payables | 489,814.68 | - |
| Other Disbursements | 4,539 | 3,500 |
| Refund of income taxes withheld | 4,539.49 | - |
| Total Cash Outflows | 30,044,907 | 29,971,376 |
| Adjusted Cash Outflows | 30,044,907 | 29,971,376 |
| Net Cash Provided by/(Used in) Operating Activities | 4,078,108 | 6,107,802 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Cash Inflows | | |
| Receipt of Interest Earned | 2,499.06 | - |
| Receipt of Interest Earned | 2,499.06 | - |
| Total Cash Inflows | 2,499 | - |
| Adjusted Cash Inflows | 2,499 | - |
| Cash Outflows | | |
| Purchase/Construction of Property, Plant and Equipment | 7,634,185 | 4,623,650 |
| Construction of infrastructure assets | 167,654 | 4,489,579 |
| Purchase of machinery and equipment | 171,696 | 134,071 |
| Construction in progress | 7,294,835 | - |
| Purchase of other property, plant and equipment | - | - |
| Other long-term investments | 200,000 | 395,976 |
| Total Cash Outflows | 7,834,185 | 5,019,626 |
| Adjustments (Sinking Fund Deposit) | - | - |
| Adjustments (Sinking Fund Deposit) | - | - |
| Adjusted Cash Outflows | 7,834,185 | 5,019,626 |
| Net Cash Provided By/(Used In) Investing Activities | (7,831,685) | (5,019,626) |

| | 2023 YTD | 2022 |
|--|-------------------|--------------------|
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Cash Inflows | | |
| Proceeds from Domestic and Foreign Loans | <u>10,575,605</u> | <u>1,866,283</u> |
| Proceeds from domestic loans | 10,575,605 | 1,866,283 |
| Total Cash Inflows | 10,575,605 | 1,866,283 |
| Adjusted Cash Inflows | <u>10,575,605</u> | <u>1,866,283</u> |
| Cash Outflows | | |
| Payment of Long-Term Liabilities | <u>3,608,100</u> | <u>3,062,927</u> |
| Payment of domestic loans | 3,608,100 | 3,062,927 |
| Payment of Interest on Loans and Other Financial Charges | <u>2,861,271</u> | <u>-</u> |
| Payment of Interest on Loans and Other Financial Charges | 2,861,271 | - |
| Total Cash Outflows | <u>6,469,371</u> | <u>3,062,927</u> |
| Adjusted Cash Outflows | <u>6,469,371</u> | <u>3,062,927</u> |
| Net Cash Provided By/(Used In) Financing Activities | <u>4,106,234</u> | <u>(1,196,644)</u> |
| INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | 352,657 | (108,468) |
| Effects of Exchange Rate Changes on Cash and Cash Equivalents | - | - |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | <u>4,463,632</u> | <u>4,572,100</u> |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | <u>4,816,289</u> | <u>4,463,632</u> |

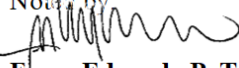
Breakdown :

| | |
|--|-------------------------|
| Cash Collecting Officer | 706,104 |
| Cash in Bank-LCCA - 0645-03647-080 (DBP) | 2,066,281 |
| - 0782-1044-46 (LBP) | 811,554 |
| - 0781-1192-06 (LBP) | 24,819 |
| - 0781-1191-56 (LBP) | 753,254 |
| - 0645036472530 (DBP) | - |
| - 0645036472531 (DBP) | 402,277 |
| Petty Cash Fund | <u>52,000</u> |
| Total Cash & Cash Equivalent | <u><u>4,816,289</u></u> |

Prepared by:


Ralph Louie H. Rafer
 Sr. Corporate Accountant

Noted by:


Engr. Eduardo P. Tejada
 General Manager