



CITY OF SAN FERNANDO WATER DISTRICT
City of San Fernando, Pampanga
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022
(With Comparative Figures for CY 2021)

	NOTE	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Inflows			
Collection of Income/Revenue		₱ 36,760,422	₱ 39,367,787
Collection of Receivables		6,370,175	14,913,748
Other Receipts		336,145	1,345,302
Total Cash Inflows		43,466,742	55,626,837
Cash Outflows			
Payment of Expenses		16,450,523	15,065,407
Grant of Cash Advances		645,932	393,000
Payments of Accounts Payable		1,029,308	1,777,852
Remittance of Personnel Benefit Contributions and Mandatory Deductions		8,179,966	8,045,493
Purchase of Inventories		137,694	188,826
Other Disbursements		661,618	1,068,157
Total Cash Outflows		27,105,041	26,538,735
Net Cash Provided by/(Used in) Operating Activities		16,361,702	29,088,104
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Inflows			
Receipt of Interest Earned			
Total Cash Inflows		400,657	0
Cash Outflows			
Purchase/Construction of Property, Plant and Equipment		881,222	941,253
Total Cash Outflows		881,222	941,253
Net Cash Provided By/(Used In) Investing Activities		(480,565)	(941,253)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash Inflows			
Proceeds from Domestic and Foreign Loans		9,443,902	7,843,151
Total Cash Inflows		9,443,902	7,843,151
Cash Outflows			
Payment of Interest on Loans and Other Financial Charges		20,936,405	4,502,779
Total Cash Outflows		20,936,405	4,502,779
Net Cash Provided By/(Used In) Financing Activities		(11,492,503)	3,340,372
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		4,388,634	31,487,223
CASH AND CASH EQUIVALENTS, JANUARY 1		101,372,088	69,884,865
CASH AND CASH EQUIVALENTS, DECEMBER 31	6	₱105,760,722	₱101,372,088

The notes on pages 8 to 43 form part of these statements.