

**BUENAVISTA WATER DISTRICT  
DETAILED STATEMENT OF CASH FLOWS  
CORPORATE FUND  
FOR THE YEAR ENDED MAY 31, 2021**

CM                      2021

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

Collection of Income/Revenue	<b>52,686.92</b>	<b>207,290.63</b>
Collection of service and business income	32,100.00	115,610.19
Collection of other non-operating income	20,586.92	91,680.44
Receipt of prior years' income	-	-
 Collection of Receivables	 <b>3,298,867.26</b>	 <b>17,548,092.09</b>
Collection of loans and receivables	3,202,308.26	16,823,952.36
Collection of receivable from audit disallowances and/or charges	34,640.00	196,200.00
Collection of other receivables	61,919.00	527,939.73
 Other Receipts	 -	 -
Receipt of unearned income/revenue	-	-
Refund of guaranty deposits	-	-
Receipt of payment for liquidated damages	-	-
Receipt of unused petty cash fund	-	-
Receipt of refund of cash advances	-	-
Other miscellaneous receipts	-	-

**Total Cash Inflows**

**3,351,554.18      17,755,382.72**

**Adjustments**

Restoration of cash for cancelled/lost/stale checks/ADA	-	-
Restoration of cash for unreleased checks	-	-
Other adjustments-Inflow	-	-

**Adjusted Cash Inflows**

**3,351,554.18      17,755,382.72**

**Cash Outflows**

Payment of Expenses	<b>539,450.33</b>	<b>5,826,372.43</b>
Payment of personnel services	37,000.00	185,000.00
Payment of maintenance and other operating expenses	502,450.33	5,641,372.43
Payment of financial expenses	-	-
Payment of expenses pertaining to/incurred in the prior years	-	-
 Purchase of Inventories	 -	 <b>466,724.77</b>
Purchase of inventories for sale	-	-
Purchase of inventories for distribution	-	180,000.00
Purchase of inventory held for consumption	-	286,724.77
Purchase of raw materials inventory	-	-
Purchase of semi-expandable machinery and equipment	-	-
Purchase of semi-expandable furniture, fixtures and books	-	-
Purchase of inventories obligated/incurred in prior years	-	-
 Grant of Cash Advances	 <b>1,485,788.46</b>	 <b>4,202,029.04</b>
Advances for operating expenses	-	-
Advances for payroll	1,485,788.46	4,193,929.04
Advances for special purpose/time-bound undertakings	-	8,100.00

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Advances to officers and employees	-	-
Advances to officers and employees obligated in prior years	-	-
Payments of Accounts Payable	-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductic	<b>418,206.97</b>	<b>3,628,508.00</b>
Remittance of taxes withheld	82,117.82	2,001,562.50
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	336,089.15	1,626,945.50
Remittance of other payables	-	-
Grant of Financial Assistance/Subsidy/Contribution	-	-
Grant of financial assistanceto NGAs/LGUs/Other GCs	-	-
Grant of other assistance/subsidy/contribution	-	-
Release of Intra-Agency Fund Transfers	<b>112,854.49</b>	<b>496,691.39</b>
Issuance of fund to Other Funds	112,854.49	496,691.39
Other Disbursements	-	-
Refund of cash advances	-	-
Refund of income taxes withheld	-	-
Other disbursements	-	-
<b>Total Cash Outflows</b>	<b>2,556,300.25</b>	<b>14,620,325.63</b>
Adjustments	-	-
Adjustment for dishonored checks	-	-
Adjustment for cash shortage	-	-
Reversing entry for unreleased checks in previous year	-	-
<b>Adjusted Cash Outflows</b>	<b>2,556,300.25</b>	<b>14,620,325.63</b>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>795,253.93</b>	<b>3,135,057.09</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>Cash Inflows</b>		
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-
Sale of Investments	-	-
Sale of other investments	-	-
Receipt of Interest Earned	-	-
<b>Total Cash Inflows</b>	-	-
Adjustments (please specify)	-	-
<b>Adjusted Cash Inflows</b>	-	-
<b>Cash Outflows</b>		
Purchase/Construction of Investment Property	-	-

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Purchase/Construction of Investment Property	-	-
<b>Purchase/Construction of Property, Plant and Equipment</b>	<b>55,380.00</b>	<b>13,049,068.86</b>
Purchase of land	-	-
Payment for land improvements	-	-
Construction of infrastructure assets	-	12,790,582.86
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	55,380.00	171,789.00
Purchase of transportation equipment	-	-
Construction in progress	-	-
Purchase of other property, plant and equipment	-	-
Advances to contractors	-	-
Payment of guaranty deposit	-	-
Payment of retention fee to contractors	-	86,697.00
Payment of other fees charged to projects	-	-
Payment for rehabilitation of property, plant and equipment (capital)	-	-
Purchase of Intangible Assets	-	-
Purchase of computer software	-	-
Purchase of other intangible assets	-	-
<b>Total Cash Outflows</b>	<b>55,380.00</b>	<b>13,049,068.86</b>
Adjustments (please specify)	-	-
<b>Adjusted Cash Outflows</b>	<b>55,380.00</b>	<b>13,049,068.86</b>
<b>Net Cash Provided By/(Used In) Investing Activities</b>	<b>(55,380.00)</b>	<b>(13,049,068.86)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>Cash Inflows</b>		
Proceeds from Domestic and Foreign Loans	-	4,600,000.00
Proceeds from domestic loans	-	4,600,000.00
<b>Total Cash Inflows</b>	<b>-</b>	<b>4,600,000.00</b>
Adjustments (please specify)	-	-
<b>Adjusted Cash Inflows</b>	<b>-</b>	<b>4,600,000.00</b>
<b>Cash Outflows</b>		
Payment of Long-Term Liabilities	211,301.70	1,052,508.50
Payment of domestic loans	211,301.70	1,052,508.50
Payment of Interest on Loans and Other Financial Charges	169,704.02	820,897.46
<b>Total Cash Outflows</b>	<b>381,005.72</b>	<b>1,873,405.96</b>
Adjustments (please specify)	-	-

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	CM	2021
Adjusted Cash Outflows	<u>381,005.72</u>	<u>1,873,405.96</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(381,005.72)</u>	<u>2,726,594.04</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	358,868.21	(7,187,417.73)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
CASH AND CASH EQUIVALENTS, APRIL 1	29,320,782.05	36,867,067.99
CASH AND CASH EQUIVALENTS, APRIL 30	<u><u>29,679,650.26</u></u>	<u><u>29,679,650.26</u></u>
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