

**BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
CORPORATE FUND
FOR THE MONTH OF DECEMBER 2023**

	CM	YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	<u>58,213.72</u>	<u>722,750.82</u>
Collection of service and business income	32,890.68	397,587.30
Collection of other non-operating income	25,323.04	325,163.52
Receipt of prior years' income		
Collection of Receivables	<u>3,247,854.73</u>	<u>41,142,140.16</u>
Collection of loans and receivables	3,171,264.73	39,904,295.82
Collection of receivable from audit disallowances and/or charges	6,000.00	399,689.34
Collection of other receivables	70,590.00	838,155.00
Other Receipts	<u>-</u>	<u>-</u>
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	<u>3,306,068.45</u>	<u>41,864,890.98</u>
Adjustments	<u>-</u>	<u>-</u>
Restoration of cash for cancelled/lost/stale checks/ADA	-	-
Restoration of cash for unreleased checks		
Other adjustments-Inflow		
Adjusted Cash Inflows	<u>3,306,068.45</u>	<u>41,864,890.98</u>
Cash Outflows		
Payment of Expenses	<u>295,186.37</u>	<u>10,360,002.63</u>
Payment of personnel services	47,000.00	494,000.00
Payment of maintenance and other operating expenses	248,186.37	9,866,002.63
Payment of financial expenses		
Payment of expenses pertaining to/incurred in the prior years		
Purchase of Inventories	<u>24,764.50</u>	<u>2,574,154.60</u>
Purchase of inventories for sale	-	485,957.55
Purchase of inventories for distribution	-	138,044.00
Purchase of inventory held for consumption	24,764.50	1,634,560.07
Purchase of raw materials inventory	-	-
Purchase of semi-expandable machinery and equipment	-	315,592.98
Purchase of semi-expandable furniture, fixtures and books	-	-
Purchase of inventories obligated/incurred in prior years	-	-
Grant of Cash Advances	<u>2,763,232.31</u>	<u>13,140,336.34</u>
Advances for operating expenses		
Advances for payroll	2,697,932.31	12,671,290.55
Advances for special purpose/time-bound undertakings	65,300.00	429,045.79
Advances to officers and employees	-	40,000.00
Advances to officers and employees obligated in prior years		
Payments of Accounts Payable	<u>-</u>	<u>2,101,732.96</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>761,134.99</u>	<u>7,059,462.95</u>
Remittance of taxes withheld	334,602.40	2,349,614.93
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	426,532.59	4,709,848.02

Remittance of other payables	-	-
Grant of Financial Assistance/Subsidy/Contribution	-	-
Grant of financial assistance to NGAs/LGUs/Other GCs		
Grant of other assistance/subsidy/contribution		
Release of Intra-Agency Fund Transfers	<u>107,075.29</u>	<u>1,197,805.73</u>
Issuance of fund to Other Funds	107,075.29	1,197,805.73
Other Disbursements	-	-
Refund of cash advances	-	-
Refund of income taxes withheld		
Other disbursements		
Total Cash Outflows	<u>3,951,393.46</u>	<u>36,433,495.21</u>
Adjustments		
Adjustment for dishonored checks		
Adjustment for cash shortage		
Reversing entry for unreleased checks in previous year		
Adjusted Cash Outflows	<u>3,951,393.46</u>	<u>36,433,495.21</u>
Net Cash Provided by/(Used in) Operating Activities	<u>(645,325.01)</u>	<u>5,431,395.77</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Cash Inflows

Proceeds from Sale/Disposal of Property, Plant and Equipment		
Sale of Investments		
Sale of other investments		
Receipt of Interest Earned	-	-
Total Cash Inflows	<u>-</u>	<u>-</u>

Adjustments (please specify)

Adjusted Cash Inflows	<u>-</u>	<u>-</u>
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Cash Outflows

Purchase/Construction of Investment Property	-	-
Purchase/Construction of Investment Property		
Purchase/Construction of Property, Plant and Equipment	-	<u>7,466,254.01</u>
Purchase of land	-	-
Payment for land improvements	-	-
Construction of infrastructure assets	-	-
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	-	280,762.00
Purchase of transportation equipment	-	155,615.00
Construction in progress	-	5,526,233.69
Purchase of other property, plant and equipment	-	-
Advances to contractors	-	638,046.30
Payment of guaranty deposit	-	-
Payment of retention fee to contractors	-	865,597.02
Payment of other fees charged to projects	-	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-	-
Purchase of Intangible Assets	-	-
Purchase of computer software	-	-
Purchase of other intangible assets	-	-
Total Cash Outflows	<u>-</u>	<u>7,466,254.01</u>

Adjustments (please specify)		
Adjusted Cash Outflows	<u>-</u>	<u>7,466,254.01</u>
Net Cash Provided By/(Used In) Investing Activities	<u>-</u>	<u>(7,466,254.01)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Proceeds from Domestic and Foreign Loans	<u>-</u>	<u>-</u>
Proceeds from domestic loans	<u>-</u>	<u>-</u>
Total Cash Inflows	<u>-</u>	<u>-</u>
Adjustments (please specify)		
Adjusted Cash Inflows	<u>-</u>	<u>-</u>
Cash Outflows		
Payment of Long-Term Liabilities	<u>189,294.54</u>	<u>2,460,217.16</u>
Payment of domestic loans	<u>189,294.54</u>	<u>2,460,217.16</u>
Payment of Interest on Loans and Other Financial Charges	<u>142,714.16</u>	<u>1,803,156.95</u>
Total Cash Outflows	<u>332,008.70</u>	<u>4,263,374.11</u>
Adjustments (please specify)		
Adjusted Cash Outflows	<u>332,008.70</u>	<u>4,263,374.11</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(332,008.70)</u>	<u>(4,263,374.11)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(977,333.71)</u>	<u>(6,298,232.35)</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, DECEMBER 1	<u>17,517,089.56</u>	<u>22,837,988.20</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>16,539,755.85</u></u>	<u><u>16,539,755.85</u></u>

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