



Republic of the Philippines
NATIONAL IRRIGATION ADMINISTRATION
Edsa, Diliman, Quezon City



CONDENSED STATEMENT OF CASH FLOWS
ALL FUNDS
FOR THE QUARTER ENDED MARCH 31, 2024

2024

CASH FLOW FROM OPERATING ACTIVITIES

Cash Inflows

Collections of Income/Revenue	135,282,992
Receipt of Assistance/Subsidy	9,757,469,131
Collection of Receivables	32,271,305
Receipt of Inter-Agency Fund Transfers	14,670,425
Trust Receipts	153,886,323
Other Receipts	90,184,048
Total Cash Inflow	10,183,764,224
Adjustments	69,971,704
Adjusted Cash Inflows	10,253,735,928

Cash Outflow

Payment of Expenses	1,437,784,695
Purchase of Inventories	42,222,955
Grant of Cash Advances	114,713,440
Prepayments	18,530,441
Refund of Deposits	63,812,567
Payment of Accounts Payable	410,739,821
Remittance of Personnel Benefit Contributions and Mandatory Deductions	532,714,029
Release of Inter-Agency Fund Transfers	85,668,893
Release of Intra-Agency Fund Transfers	31,434,917
Other Disbursements	113,357,217
Total Cash Outflows	2,850,978,974
Adjustments	334,331,834
Adjusted Cash Outflows	3,185,310,808

Net Cash Provided by/(Used in) Operating Activities	7,068,425,121
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CASH FLOWS FROM INVESTING ACTIVITIES

Cash Inflows

Receipt of Interest Earned	3,685,856
Total Cash Inflows	3,685,856
Adjustments	127,878
Adjusted Cash Inflows	3,813,735



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	2024
Cash Outflow	
Purchase/Construction of Property, Plant and Equipment	5,963,648,622
Purchase of Intangible Assets	5,453,753
Total Cash Outflows	5,969,102,375
Adjustments	6,797,184
Adjusted Cash Outflows	5,975,899,559
Net Cash Provided by/(Used in) Investing Activities	(5,972,085,824)
CASH FLOWS FROM FINANCING ACTIVITIES	0
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,096,339,296
Effects of Exchange Rate Changes on Cash and Cash Equivalents	618,391
CASH AND CASH EQUIVALENTS, JANUARY 1	23,189,109,330
CASH AND CASH EQUIVALENTS, MARCH 31	24,286,067,017

Certified Correct:

SHARILYN A. BLUZA, CPA, MBA
Manager, Accounting Division

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NPM - J

Noted by:

ROBERT VICTOR G. SEARES, JR
Deputy Administrator for Administrative
and Finance Sector



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DETAILED STATEMENT OF CASH FLOWS
ALL FUNDS
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		2024
CASH FLOW FROM OPERATING ACTIVITIES		
Cash Inflows		
Collections of Income/Revenue		
Collection of Service and Business Income		125,665,089
Collection of Other Non-operating Income		8,511,776
Receipt of Prior Years' Income		1,106,126
Receipt of Assistance/Subsidy		
Subsidy from National Government Agencies		9,757,469,131
Collection of Receivables		
Collection of Loans and Receivables		45,260
Collection of Receivables from Audit Disallowances and/or Charges		936,071
Collection of Other Receivables		31,289,974
Receipt of Inter-Agency Fund Transfers		
Receipt of Cash for the Account of Other Government Corporations		13,737,200
Receipt of Funds for Other Inter-agency Transactions		933,225
Trust Receipts		
Receipt of Guaranty/security Deposits		26,827,465
Collection of Other Trust Receipts		127,058,858
Other Receipts		
Receipt of Payment for Liquidated Damages		10,523
Receipt of Unused Petty Cash Fund		20,235
Receipt of Refund of Overpayment of Personnel Services		344,339
Receipt of Refund of Overpayment of Maintenance and Other Operating Expenses		136,371
Receipt of Refund of Cash Advances		4,354,179
Other Miscellaneous Receipts		85,318,401
Total Cash Inflow		10,183,764,224
Adjustments		
Restoration of cash for cancelled/lost/stale checks/ADA		4,383,881
Restoration for unreleased checks		3,990,191
Other adjustments-Inflow		61,597,633
Adjusted Cash Inflows		10,253,735,928
Cash Outflow		
Payment of Expenses		
Payment of Personnel Services		637,156,959
Payment of Maintenance and Other Operating Expenses		764,429,945
Payment of Financial Expenses		2,517,219
Payment of Expenses Pertaining to/Incurred in the Prior Years		33,680,571
Purchase of Inventories		
Purchase of Inventories for Distribution		8,716,945
Purchase of Inventory Held for Consumption		30,867,698
Purchase of Semi-expandable Machinery and Equipment		2,404,816



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	2024
Purchase of Semi-expandable Furniture, Fixtures and Books	233,496
Grant of Cash Advances	
Advances for Operating Expenses	662,577
Advances for Payroll	79,233,847
Advances for Special Purpose/Time-bound Undertakings	20,246,445
Advances to Officers and Employees	14,570,570
Prepayments	
Advances to Contractor for Repair and Maintenance of PPE	5,975,195
Prepaid Insurance	3,154,527
Other Prepayments	9,400,718
Refund of Deposits	
Payment of Guaranty Deposits	63,511,901
Payment of Other Deposits	300,667
Payment of Accounts Payable	410,739,821
Remittance of Personnel Benefit Contributions and Mandatory Deductions	
Remittance of Taxes Withheld (Compensation and Supplies)	229,286,312
Remittance to GSIS/Pag-IBIG/PhilHealth	182,939,108
Remittance of Other Personnel Benefits Contributions	38,594,527
Remittance of Other payables	81,894,082
Release of Inter-Agency Fund Transfers	
Advances to National Government Agencies for Purchase of Goods/Services as At	17,947
Advances to Local Government Units for Purchase of Goods/Services as Authorize	5,767
Release of Funds to National Government Agencies for the Implementation of Proj	499,869
Release of Funds to Local Government Units for the Implementation of Projects	137,456
Release of Other Inter-Agency Fund Transfers	85,007,853
Release of Intra-Agency Fund Transfers	
Release of Other Intra-Agency Fund Transfers	31,434,917
Other Disbursements	
Refund of Excess Working Fund/Fund Transfers/Trust Fund	193,737
Refund of Guaranty/Security Deposits	13,964,465
Refund of Cash Advances	1,631,631
Refund of Income Taxes Withheld	454,809
Payment of Leave Benefits payable	26,106,308
Other Disbursements	71,006,267
Total Cash Outflows	2,850,978,974
Adjustments	
Adjustment for cash shortage	19,154
Reversing entry for unreleased checks in previous year	327,689,027
Other Adjustments (Operating) - Outflow	6,623,653
Adjusted Cash Outflows	3,185,310,808
Net Cash Provided by/(Used in) Operating Activities	7,068,425,121



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Receipt of Interest Earned	3,685,856
Total Cash Inflows	3,685,856
Adjustments - Inflow	127,878
Adjusted Cash Inflows	3,813,735
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	
Purchase of Land	85,000
Payment for Land Improvements	1,465,529
Construction of Buildings and Other Structures	21,565,698
Purchase of Machinery and Equipment	856,799,073
Purchase of Transportation Equipment	8,163,454
Purchase of Furniture, Fixtures and Books	6,501,254
Construction In Progress - Infrastructure Assets	3,741,921,794
Purchase of Other Property, Plant and Equipment	260,358
Payment of Right-of-Way	8,247,541
Advances to Contractors	550,552,456
Payment of Guaranty Deposit	188,936,849
Payment of Retention Fee to Contractors	201,133,913
Remittance of Due to BIR (Capital Outlay)	378,015,702
Purchase of Intangible Assets	
Purchase of computer software	5,453,753
Total Cash Outflows	5,969,102,375
Adjustments - Outflow	6,797,184
Adjusted Cash Outflows	5,975,899,559
Net Cash Provided by/(Used in) Investing Activities	(5,972,085,824)
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