



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



**CONDENSED STATEMENT OF CASH FLOWS**  
**ALL FUNDS**  
**FOR THE QUARTER ENDED JUNE 30, 2024**

**2024**

**CASH FLOW FROM OPERATING ACTIVITIES**

**Cash Inflows**

Collections of Income/Revenue	257,481,650
Receipt of Assistance/Subsidy	36,577,745,131
Collection of Receivables	52,739,634
Receipt of Inter-Agency Fund Transfers	53,336,455
Trust Receipts	250,688,544
Other Receipts	114,973,792

**Total Cash Inflow**

**37,306,965,206**

Adjustments

94,150,595

**Adjusted Cash Inflows**

**37,401,115,800**

**Cash Outflow**

Payment of Expenses	4,725,775,048
Purchase of Inventories	221,566,461
Grant of Cash Advances	259,177,117
Prepayments	115,732,250
Refund of Deposits	92,613,940
Payment of Accounts Payable	476,312,668
Remittance of Personnel Benefit Contributions and Mandatory Deductions	1,091,326,866
Release of Inter-Agency Fund Transfers	110,608,661
Release of Intra-Agency Fund Transfers	23,385,501
Other Disbursements	260,535,279

**Total Cash Outflows**

**7,377,033,791**

Adjustments

337,723,402

**Adjusted Cash Outflows**

**7,714,757,194**

**Net Cash Provided by/(Used in) Operating Activities**

**29,686,358,607**

**CASH FLOWS FROM INVESTING ACTIVITIES**

**Cash Inflows**

Receipt of Interest Earned	6,849,467
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**Total Cash Inflows**

**6,849,467**

Adjustments

127,878

**Adjusted Cash Inflows**

**6,977,346**



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**CONDENSED STATEMENT OF CASH FLOWS**  
**ALL FUNDS**  
**FOR THE QUARTER ENDED JUNE 30, 2024**

	2024
<b>Cash Outflow</b>	
Purchase/Construction of Property, Plant and Equipment	17,407,117,207
Purchase of Intangible Assets	7,727,047
<b>Total Cash Outflows</b>	<b>17,414,844,254</b>
Adjustments	6,797,184
<b>Adjusted Cash Outflows</b>	<b>17,421,641,438</b>
<b>Net Cash Provided by/(Used in) Investing Activities</b>	<b>(17,414,664,092)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>0</b>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>12,271,694,515</b>
Effects of Exchange Rate Changes on Cash and Cash Equivalents	574,946
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<b>23,189,109,330</b>
<b>CASH AND CASH EQUIVALENTS, JUNE 30</b>	<b>35,461,378,791</b>

Certified Correct:

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

MMF +  
DPH -

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**  
**FOR THE QUARTER ENDED JUNE 30, 2024**

**2024**

**CASH FLOW FROM OPERATING ACTIVITIES**

**Cash Inflows**

**Collections of Income/Revenue**

Collection of Service and Business Income	235,798,559
Receipt of Shares, Grants and Donations	12,131
Collection of Other Non-operating Income	20,335,653
Receipt of Prior Years' Income	1,335,307

**Receipt of Assistance/Subsidy**

Subsidy from National Government Agencies	36,577,745,131
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**Collection of Receivables**

Collection of Loans and Receivables	62,332
Collection of Receivables from Audit Disallowances and/or Charges	2,699,873
Collection of Other Receivables	49,977,429

**Receipt of Inter-Agency Fund Transfers**

Receipt of Cash for the Account of Other Government Corporations	21,797,200
Receipt of Funds for the Implementation of Projects from National Government Age	29,366,170
Receipt of Funds for Other Inter-agency Transactions	2,173,085

**Trust Receipts**

Receipt of Guaranty/security Deposits	44,617,280
Receipt of Customers' Deposits	155
Collection of Other Trust Receipts	206,071,109

**Other Receipts**

Receipt of Payment for Liquidated Damages	13,129
Receipt of Unused Petty Cash Fund	266,189
Receipt of Refund of Overpayment of Personnel Services	668,113
Receipt of Refund of Overpayment of Maintenance and Other Operating Expenses	313,580
Receipt of Refund of Cash Advances	12,347,154
Receipt of Lapsed/Unused NCA from RO	14,678
Other Miscellaneous Receipts	101,350,949

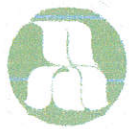
**Total Cash Inflow**

**37,306,965,206**

**Adjustments**

Restoration of cash for cancelled/lost/stale checks/ADA	10,030,993
Restoration for unreleased checks	4,003,691



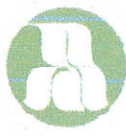


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**DETAILED STATEMENT OF CASH FLOWS**  
**ALL FUNDS**  
**FOR THE QUARTER ENDED JUNE 30, 2024**

	2024
Other adjustments-Inflow	80,115,911
<b>Adjusted Cash Inflows</b>	<b>37,401,115,800</b>
<b>Cash Outflow</b>	
<b>Payment of Expenses</b>	
Payment of Personnel Services	1,486,508,646
Payment of Maintenance and Other Operating Expenses	3,140,481,011
Payment of Financial Expenses	9,666,984
Payment of Expenses Pertaining to/Incurred in the Prior Years	89,081,025
Liquidation of Prior Year's Cash Advances	37,383
<b>Purchase of Inventories</b>	
Purchase of Inventories for Distribution	151,235,816
Purchase of Inventory Held for Consumption	64,422,695
Purchase of Semi-expandable Machinery and Equipment	5,318,863
Purchase of Semi-expandable Furniture, Fixtures and Books	589,087
<b>Grant of Cash Advances</b>	
Advances for Operating Expenses	3,503,883
Advances for Payroll	166,055,041
Advances for Special Purpose/Time-bound Undertakings	48,239,301
Advances to Officers and Employees	41,378,892
<b>Prepayments</b>	
Advances to Contractor for Repair and Maintenance of PPE	99,661,672
Prepaid Insurance	6,046,842
Other Prepayments	10,023,736
<b>Refund of Deposits</b>	
Payment of Guaranty Deposits	92,163,343
Payment of Other Deposits	450,597
<b>Payment of Accounts Payable</b>	476,312,668
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	
Remittance of Taxes Withheld (Compensation and Supplies)	442,548,006
Remittance to GSIS/Pag-IBIG/PhilHealth	389,812,708
Remittance of Provident/Welfare Fund Contribution	869,155
Remittance of Other Personnel Benefits Contributions	89,019,177
Remittance of Other payables	169,077,819



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**DETAILED STATEMENT OF CASH FLOWS**  
**ALL FUNDS**  
**FOR THE QUARTER ENDED JUNE 30, 2024**

	2024
<b>Release of Inter-Agency Fund Transfers</b>	
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 Proje	499,869
Release of Funds to Local Government Units for the Implementation of Projects	137,456
Release of Other Inter-Agency Fund Transfers	109,947,622
<b>Release of Intra-Agency Fund Transfers</b>	
Release of Other Intra-Agency Fund Transfers	23,385,501
<b>Other Disbursements</b>	
Refund of Guaranty/Security Deposits	32,559,326
Refund of Cash Advances	1,666,763
Refund of Income Taxes Withheld	3,328,997
Payment of Leave Benefits payable	56,123,579
Other Disbursements	166,856,613
<b>Total Cash Outflows</b>	<b>7,377,033,791</b>
<b>Adjustments</b>	
Reversion/Return of unused NCA	1
Adjustment for cash shortage	19,154
Reversing entry for unreleased checks in previous year	328,013,856
Other Adjustments (Operating) - Outflow	9,690,392
<b>Adjusted Cash Outflows</b>	<b>7,714,757,194</b>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>29,686,358,607</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

<b>Cash Inflows</b>	
Receipt of Interest Earned	6,849,467
<b>Total Cash Inflows</b>	<b>6,849,467</b>
<b>Adjustments - Inflow</b>	<b>127,878</b>
<b>Adjusted Cash Inflows</b>	<b>6,977,346</b>
<b>Cash Outflows</b>	
Purchase/Construction of Property, Plant and Equipment	
Purchase of Land	5,131,208
Payment for Land Improvements	1,465,529



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**FOR THE QUARTER ENDED JUNE 30, 2024**

	2024
Construction of Buildings and Other Structures	217,147,957
Purchase of Machinery and Equipment	961,475,318
Purchase of Transportation Equipment	67,973,771
Purchase of Furniture, Fixtures and Books	8,466,033
Construction In Progress - Infrastructure Assets	11,663,450,879
Purchase of Other Property, Plant and Equipment	751,573
Payment of Right-of-Way	18,891,553
Advances to Contractors	2,711,344,617
Payment of Guaranty Deposit	411,022,575
Payment of Retention Fee to Contractors	487,266,616
Remittance of Due to BIR (Capital Outlay)	852,729,578
<b>Purchase of Intangible Assets</b>	
Purchase of computer software	7,727,047
<b>Total Cash Outflows</b>	<b>17,414,844,254</b>
Adjustments - Outflow	6,797,184
<b>Adjusted Cash Outflows</b>	<b>17,421,641,438</b>
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