



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

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

**2024**

**CASH FLOW FROM OPERATING ACTIVITIES**

**Cash Inflows**

Proceeds from Sale of Goods and Services	26,907,102
Collections of Income/Revenue	335,677,674
Receipt of Assistance/Subsidy	53,821,943,131
Collection of Receivables	125,746,057
Receipt of Inter-Agency Fund Transfers	82,394,296
Trust Receipts	608,689,477
Other Receipts	145,993,607

<b>Total Cash Inflow</b>	<b>55,147,351,344</b>
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Adjustments	235,297,402
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<b>Adjusted Cash Inflows</b>	<b>55,382,648,745</b>
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**Cash Outflow**

Payment of Expenses	8,103,950,505
Purchase of Inventories	485,278,918
Grant of Cash Advances	391,456,580
Prepayments	227,661,201
Refund of Deposits	157,425,309
Payment of Accounts Payable	490,322,722
Remittance of Personnel Benefit Contributions and Mandatory Deductions	1,781,947,691
Release of Inter-Agency Fund Transfers	152,978,022
Release of Intra-Agency Fund Transfers	32,386,736
Other Disbursements	471,620,383

<b>Total Cash Outflows</b>	<b>12,295,028,067</b>
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Adjustments	419,912,958
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<b>Adjusted Cash Outflows</b>	<b>12,714,941,025</b>
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<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>42,667,707,721</b>
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**CASH FLOWS FROM INVESTING ACTIVITIES**

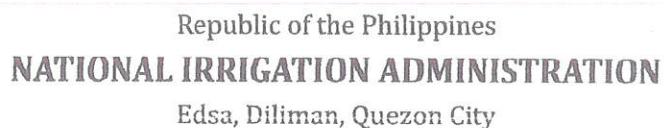
**Cash Inflows**

Receipt of Interest Earned	14,128,857
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<b>Total Cash Inflows</b>	<b>14,128,857</b>
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Adjustments	127,878
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<b>Adjusted Cash Inflows</b>	<b>14,256,735</b>
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**DETAILED STATEMENT OF CASH FLOWS**  
**ALL FUNDS**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2024**

	2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	
<b>CASH INFLOWS</b>	
<b>Proceeds from Sale of Goods and Services</b>	26,907,102
<b>Collections of Income/Revenue</b>	
Collection of Service and Business Income	300,756,500
Receipt of Shares, Grants and Donations	12,131
Collection of Other Non-operating Income	33,554,140
Receipt of Prior Years' Income	1,354,903
<b>Receipt of Assistance/Subsidy</b>	
Subsidy from National Government Agencies	53,821,943,131
<b>Collection of Receivables</b>	
Collection of Loans and Receivables	76,598
Collection of Receivables from Audit Disallowances and/or Charges	3,233,930
Collection of Other Receivables	122,435,528
<b>Receipt of Inter-Agency Fund Transfers</b>	
Receipt of Cash for the Account of Other Government Corporations	36,094,000
Receipt of Funds for the Implementation of Projects from National Govern	36,161,013
Receipt of Funds for Other Inter-agency Transactions	10,139,283
<b>Trust Receipts</b>	
Receipt of Guaranty/security Deposits	83,817,366
Collection of Other Trust Receipts	524,872,111
<b>Other Receipts</b>	
Receipt of Refund of Guaranty Deposits	597,125
Receipt of Payment for Liquidated Damages	592,224
Receipt of Unused Petty Cash Fund	331,257
Receipt of Refund of Overpayment of Personnel Services	778,881
Receipt of Refund of Overpayment of Maintenance and Other Operating E	768,429
Receipt of Refund of Cash Advances	18,418,877
Receipt of Lapsed/Unused NCA from RO	14,678
Other Miscellaneous Receipts	124,492,137
<b>Total Cash Inflow</b>	<b>55,147,351,344</b>
<b>Adjustments</b>	





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

	<b>2024</b>
Restoration of cash for cancelled/lost/stale checks/ADA	18,974,080
Restoration for unreleased checks	4,003,691
Other adjustments-Inflow	212,319,631
<b>Adjusted Cash Inflows</b>	<b>55,382,648,745</b>
<b>CASH OUTFLOWS</b>	
<b>Payment of Expenses</b>	
Payment of Personnel Services	2,083,544,057
Payment of Maintenance and Other Operating Expenses	5,902,738,309
Payment of Financial Expenses	23,655,620
Payment of Expenses Pertaining to/Incurred in the Prior Years	93,975,136
Liquidation of Prior Year's Cash Advances	37,383
<b>Purchase of Inventories</b>	
Purchase of Inventories for Sale	5,702,470
Purchase of Inventories for Distribution	346,336,097
Purchase of Inventory Held for Consumption	108,169,185
Purchase of Raw Materials Inventory	15,669,930
Purchase of Semi-expandable Machinery and Equipment	8,453,295
Purchase of Semi-expandable Furniture, Fixtures and Books	947,942
<b>Grant of Cash Advances</b>	
Advances for Operating Expenses	9,316,187
Advances for Payroll	239,028,551
Advances for Special Purpose/Time-bound Undertakings	80,235,480
Advances to Officers and Employees	62,876,362
<b>Prepayments</b>	
Advances to Contractor for Repair and Maintenance of PPE	210,552,061
Prepaid Insurance	6,245,804
Other Prepayments	10,863,336
<b>Refund of Deposits</b>	
Payment of Guaranty Deposits	156,974,713
Payment of Other Deposits	450,597
<b>Payment of Accounts Payable</b>	490,322,722
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	
Remittance of Taxes Withheld (Compensation and Supplies)	733,097,012



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

	<b>2024</b>
Remittance to GSIS/Pag-IBIG/PhilHealth	654,596,399
Remittance of Provident/Welfare Fund Contribution	1,909,858
Remittance of Other Personnel Benefits Contributions	134,849,499
Remittance of Other payables	257,494,922
<b>Release of Inter-Agency Fund Transfers</b>	
Advances to National Government Agencies for Purchase of Goods/Service	17,947
Advances to Local Government Units for Purchase of Goods/Services as	5,767
Release of Funds to National Government Agencies for the Implementatic	13,250,639
Release of Funds to Local Government Units for the Implementation of Pr	6,701,254
Release of Other Inter-Agency Fund Transfers	133,002,414
<b>Release of Intra-Agency Fund Transfers</b>	
Release of Other Intra-Agency Fund Transfers	32,386,736
<b>Other Disbursements</b>	
Refund of Excess Working Fund/Fund Transfers/Trust Fund	214,464
Refund of Guaranty/Security Deposits	49,717,328
Refund of Cash Advances	1,811,869
Refund of Income Taxes Withheld	9,020,471
Payment of Leave Benefits payable	78,339,121
Other Disbursements	332,517,130
<b>Total Cash Outflows</b>	<b>12,295,028,067</b>
<b>Adjustments</b>	
Reversion/Return of unused NCA	1,173,058
Adjustment for cash shortage	25,426
Reversing entry for unreleased checks in previous year	328,013,856
Other Adjustments (Operating) - Outflow	90,700,618
<b>Adjusted Cash Outflows</b>	<b>12,714,941,025</b>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>42,667,707,721</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

**CASH INFLOWS**

Receipt of Interest Earned	14,128,857
<b>Total Cash Inflows</b>	<b>14,128,857</b>
<b>Adjustments - Inflow</b>	<b>127,878</b>
<b>Adjusted Cash Inflows</b>	<b>14,256,735</b>



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

	2024
<b>CASH OUTFLOWS</b>	
<b>Purchase/Construction of Property, Plant and Equipment</b>	
Purchase of Land	15,588,409
Payment for Land Improvements	9,922,587
Construction of Buildings and Other Structures	369,353,658
Purchase of Machinery and Equipment	1,966,844,493
Purchase of Transportation Equipment	68,277,404
Purchase of Furniture, Fixtures and Books	11,837,018
Construction In Progress - Infrastructure Assets	21,538,688,791
Purchase of Other Property, Plant and Equipment	921,216
Payment of Right-of-Way	22,999,608
Advances to Contractors	4,534,307,939
Payment of Guaranty Deposit	711,675,565
Payment of Retention Fee to Contractors	806,458,168
Remittance of Due to BIR (Capital Outlay)	1,522,048,546
<b>Purchase of Intangible Assets</b>	
Purchase of computer software	10,517,795
Purchase of other intangible assets	9,822
<b>Total Cash Outflows</b>	<b>31,589,451,017</b>
<b>Adjustments - Outflow</b>	<b>6,797,184</b>
<b>Adjusted Cash Outflows</b>	<b>31,596,248,201</b>
<b>Net Cash Provided by/(Used in) Investing Activities</b>	<b>(31,581,991,466)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>0</b>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>11,085,716,255</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	<b>578,543</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<b>23,189,109,330</b>
<b>CASH AND CASH EQUIVALENTS, SEPTEMBER 30</b>	<b>34,275,404,129</b>

Certified Correct:

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

MHF - *[Signature]*  
NPM - *[Signature]*

Noted by:

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

MD C - *[Signature]*