



Republic of the Philippine
National Irrigation Administration
 Edsa, Diliman, Quezon City

CONDENSED STATEMENT OF CASH FLOWS
 ALL FUNDS
 AS AT DECEMBER 31, 2022

	Note	2022	2021
CASH FLOW FROM OPERATING ACTIVITIES			
Cash Inflows			
Proceeds from Sale of Goods and Services		556,724	0
Collections of Income/Revenue		591,531,925	231,946,669
Receipt of Assistance/Subsidy		40,743,743,764	41,740,533,975
Collection of Receivables		238,286,439	175,973,622
Receipt of Inter-Agency Fund Transfers		257,782,685	144,334,126
Receipt of Intra-Agency Fund Transfers		0	510,199,789
Trust Receipts		401,158,971	266,408,348
Other Receipts		287,676,153	169,835,669
Total Cash Inflow		42,520,736,661	43,239,232,197
Adjustments		837,761,149	368,275,054
Adjusted Cash Inflows		43,358,497,810	43,607,507,252
Cash Outflow			
Payment of Expenses		7,553,000,751	6,252,708,298
Purchase of Inventories		77,186,108	42,635,594
Grant of Cash Advances		816,871,938	721,439,027
Prepayments		8,847,813	17,756,116
Refund of Deposits		214,677,847	174,689,905
Payment of Accounts Payable		1,004,721,455	1,044,008,711
Remittance of Personnel Benefit Contributions and Mandatory Deductions		2,320,258,212	3,130,038,641
Release of Inter-Agency Fund Transfers		273,829,024	194,338,284
Release of Intra-Agency Fund Transfers		326,801,995	131,157,817
Other Disbursements		507,655,992	417,503,929
Total Cash Outflows		13,103,851,134	12,126,276,322
Adjustments		212,520,792	215,358,628
Adjusted Cash Outflows		13,316,371,926	12,341,634,950
Net Cash Provided by/(Used in) Operating Activities	33	30,042,125,884	31,265,872,302
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Inflows			
Proceeds from Sale/Disposal of Property, Plant and Equipment		236,403	4,333,262
Receipt of Interest Earned		9,198,056	0
Proceeds from Sale of Other Assets		96,083	0
Total Cash Inflows		9,530,541	4,333,262
Adjustments (Please specify)		0	1,819,078
Adjusted Cash Inflows		9,530,541	6,152,340
Cash Outflow			
Purchase/Construction of Property, Plant and Equipment		21,867,931,191	23,502,663,777



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	Note	2022	2021
Purchase/Acquisition of Investment		303,649,312	3,102,900,551
Purchase of Intangible Assets		46,520,993	3,270,671
Total Cash Outflows		22,218,101,495	26,608,834,999
Adjustments (Please specify)		1,272,653	2,844,542
Adjusted Cash Outflows		22,219,374,149	26,611,679,542
Net Cash Provided by/(Used in) Investing Activities		-22,209,843,608	-26,605,527,201
CASH FLOWS FROM FINACING ACTIVITIES			
Cash Inflows			
Proceeds from Domestic and Foreign Loans		133,307,408	2,336,193
Total Cash Inflows		133,307,408	2,336,193
Adjusted Cash Inflows		133,307,408	2,336,193
Cash Outflows			
Payment of Long-Term Liabilities		27,148,917	790,401
Payment of Interest on Loans and Other Financial Charges		8,775	0
Total Cash Outflows		27,157,692	790,401
Adjusted Cash Outflows		27,157,692	790,401
Net Cash Provided by/(Used in) Financing Activities		106,149,717	1,545,792
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		7,938,431,993	4,661,890,893
Effects Effects of Exchange Rate Changes on Cash and Cash Equivalents		-1,547,750	3,264
CASH AND CASH EQUIVALENTS, JANUARY 1		11,283,168,960	6,621,274,804
CASH AND CASH EQUIVALENTS, DECEMBER 31	6	19,220,053,203	11,283,168,960

Certified Correct:

SHARILYN A. BLUZA
Acting Manager, Accounting Division

MBF-1

Noted by:

RALPH LAUREN A. DU
Deputy Administrator for Administrative
and Finance

MBF-2



Republic of the Philippine
National Irrigation Administration
Edsa, Diliman, Quezon City

DETAILED STATEMENT OF CASH FLOWS
ALL FUNDS
AS AT DECEMBER 31, 2022

	Note	2022	2021
CASH FLOW FROM OPERATING ACTIVITIES			
Cash Inflows			
Proceeds from Sale of Goods and Services		556,724	
Collections of Income/Revenue			
Collections of service and business income		474,248,407	145,889,398
Collection of other non-operating income		108,751,665	80,250,551
Receipt of prior years' income		8,531,854	5,806,721
Receipt of Assistance/Subsidy			
Subsidy from National Government Agencies		40,743,743,764	41,740,533,975
Collection of Receivables			
Collection of loans and receivables		3,563,677	6,810,730
Collection of other receivables		234,722,762	169,162,892
Receipt of Inter-Agency Fund Transfers			
Receipt of funds for the implementation of projects from National Government Agencies		16,471,626	71,729,508
Receipt of funds for other inter-agency transactions		241,311,059	72,604,618
Receipt of Intra-Agency Fund Transfers			
Receipt of funds for other intra-agency transactions		0	36,021,702
Receipt of funds for other intra-agency transactions - One Way Deposits		0	474,178,087
Trust Receipts			
Receipt of guaranty/security deposits		178,588,506	177,296,602
Collection of other trust receipts		222,570,465	89,111,747
Other Receipts			
Refund of guaranty deposits		61,736,249	7,721,592
Receipt of payment for liquidated damages		14,072,611	19,330,983
Receipt of unused petty cash fund		778,562	339,669
Receipt of refund of overpayment of personnel services		2,734,100	1,356,764
Receipt of refund of overpayment of maintenance and other operating expenses		1,331,438	1,960,330
Receipt of refund of cash advances		46,463,286	11,369,276
Other miscellaneous receipts		160,559,907	127,757,055
Total Cash Inflow		42,520,736,661	43,239,232,197
Adjustments			
Restoration of cash for cancelled/lost/stale checks/ADA		296,366,566	19,573,455
Restoration for unreleased checks		296,092,580	51,966,289
Receipt of Lapsed/Unused Fund from RO		30,961,413	713
Other adjustments-Inflow (Please specify)		214,340,590	296,734,598
Adjusted Cash Inflows		43,358,497,810	43,607,507,252
Cash Outflow			
Payment of Expenses			
Payment of personnel expenses		3,032,828,684	2,606,633,074
Payment of maintenance and other operating expenses		4,050,794,520	3,506,658,358
Payment of financial expenses		60,450,442	52,030,058
Payment of expenses pertaining to/incurred in the prior years		408,388,498	87,325,153
Liquidation of prior year's cash advances		538,608	61,656



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Purchase of Inventories			
Purchase of inventories for distribution		28,335,915	18,730,150
Purchase of inventories held for consumption		48,850,192	23,905,445
Grant of Cash Advances			
Advances for operating expenses		12,589,865	13,803,276
Advances for payroll		674,684,790	610,180,754
Advances for special purpose/time bound undertakings		61,777,409	61,497,022
Advances to officers and employees		67,819,875	35,957,975
Prepayments			
Other Prepayments		8,847,813	17,756,116
Refund of Deposits			
Payment of guaranty deposits		214,577,847	170,678,851
Payment of other deposits		100,000	4,011,054
Payment of Accounts Payable		1,004,721,455	1,044,008,711
Remittance of Personnel Benefit Contributions and Mandatory Deductions			
Remittance of taxes withheld		944,202,549	1,443,014,100
Remittance of GSIS/Pag-IBIG/Philhealth/SSS		934,696,092	1,036,393,700
Remittance of other personnel benefits contributions		168,852,792	148,455,846
Remittance of other payables		272,506,779	502,174,995
Release of Inter-Agency Fund Transfers			
Release of funds to National Government Agencies for implementation of projects		4,026,572	
Release of other inter-agency fund transfers		269,802,451	194,338,284
Release of Intra-Agency Fund Transfers			
Issuance of funding checks by Central Office/Home/head Office to Regional/Branch/Operatin Units		0	131,157,817
Release of other intra-agency fund transfers		326,801,995	
Other Disbursements			
Refund of guaranty/security deposits		122,921,791	139,182,047
Refund of cash advances		1,299,546	49,635
Other disbursements		383,434,656	278,272,247
Total Cash Outflows		13,103,851,134	12,126,276,322
Adjustments			
Adjustment for dishonored checks		0	304,204
Adjustment for cash shortage		3,462	909,220
Reversing entry for unreleased checks in previous year		45,643,279	17,917,619
Reversion/Return of unused Fund		14,040,160	29,374,463
Other adjustments - Outflow (Please specify)		152,833,891	166,853,122
Adjusted Cash Outflows		13,316,371,926	12,341,634,950
Net Cash Provided by/(Used in) Operating Activities	33	30,042,125,884	31,265,872,302

CASH FLOWS FROM INVESTING ACTIVITIES

Cash Inflows



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Adjustments (Please specify)		0	1,819,078
Adjusted Cash Inflows		9,530,541	6,152,340
Cash Outflow			
Purchase/Construction of Property, Plant and Equipment			
Purchase of land		7,342,979	21,990,656
Purchase of land improvements		21,147,936	1,580,168
Construction of buildings and other structures		570,419,685	733,443,559
Purchase of machinery and equipment		441,754,334	478,015,570
Purchase of transportation equipment		16,333,632	186,196,137
Purchase of Furniture, Fixtures and Books		41,719,706	15,577,642
Payment of leased assets improvements		0	7,829,344
Construction in progress		16,407,185,704	18,779,255,232
Purchase of other property plant and equipment		245,337,087	227,964,318
Remittance of tax withheld (CO)		770,546,305	
Payment of right of way		25,484,968	36,380,013
Advances to contractors		1,903,312,622	1,476,955,296
Payment of Guaranty deposit		855,294,623	656,174,584
Payment of retention fee to contractors		562,051,609	881,301,258
Purchase/Acquisition of Investment			
Other long-term investments		303,649,312	3,102,900,551
Purchase of Intangible Assets			
Purchase of computer software		46,520,993	1,298,697
Purchase of intangible assets		0	1,971,974
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