



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

CONDENSED STATEMENT OF CASH FLOWS  
ALL FUNDS  
FOR THE QUARTER ENDED SEPTEMBER 30, 2023

	2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	
<b>Cash Inflows</b>	
Collections of Income/Revenue	409,997,177
Receipt of Assistance/Subsidy	31,861,176,169
Collection of Receivables	126,432,864
Receipt of Inter-Agency Fund Transfers	11,599,879
Receipt of Intra-Agency Fund Transfers	126,884,268.95
Trust Receipts	218,355,691
Other Receipts	76,336,242
<b>Total Cash Inflow</b>	<b>32,830,782,290</b>
Adjustments	152,040,190
<b>Adjusted Cash Inflows</b>	<b>32,982,822,480</b>
<b>Cash Outflow</b>	
Payment of Expenses	5,263,012,307
Purchase of Inventories	63,055,124
Grant of Cash Advances	486,235,674
Prepayments	13,087,281
Refund of Deposits	26,560,373
Payment of Accounts Payable	1,139,555,494
Payment of Other Payable	123,802,008
Remittance of Personnel Benefit Contributions and Mandatory Deductions	1,580,776,405
Release of Inter-Agency Fund Transfers	103,020,169
Other Disbursements	180,335,337
<b>Total Cash Outflows</b>	<b>8,979,440,172</b>
Adjustments	502,140,134
<b>Adjusted Cash Outflows</b>	<b>9,481,580,306</b>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>23,501,242,174</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
<b>Cash Inflows</b>	
Proceeds from Sale/Disposal of Property, Plant and Equipment	15,936
Receipt of Interest Earned	6,426,194
<b>Total Cash Inflows</b>	<b>6,442,130</b>
<b>Cash Outflow</b>	
Purchase/Construction of Investment Property	469,033
Purchase/Construction of Property, Plant and Equipment	16,523,855,758
Purchase of Intangible Assets	6,999,181
<b>Total Cash Outflows</b>	<b>16,531,323,972</b>
Adjustments	265,255
<b>Adjusted Cash Outflows</b>	<b>16,531,589,227</b>



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CONDENSED STATEMENT OF CASH FLOWS  
ALL FUNDS  
FOR THE QUARTER ENDED SEPTEMBER 30, 2023

	2023
Net Cash Provided by/(Used in) Investing Activities	(16,525,147,097)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	6,976,095,077
Effects Effects of Exchange Rate Changes on Cash and Cash Equivalents	(23,613,798)
CASH AND CASH EQUIVALENTS, JANUARY 1	19,220,053,203
CASH AND CASH EQUIVALENTS, SEPTEMBER 30	26,172,534,482

Certified Correct:

**SHARILYN A. BLUZÁ, SPA, MBA**

Manager, Accounting Division

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WPM - *fr*

Noted by:

**ROBERT VICTOR G. SEARES, JR**

Deputy Administrator for Administrative  
and Finance Sector



Republic of the Philippine  
National Irrigation Administration  
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DETAILED STATEMENT OF CASH FLOWS  
ALL FUNDS  
FOR THE QUARTER ENDED SEPTEMBER 30, 2023

	2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	
<b>Cash Inflows</b>	
<b>Collections of Income/Revenue</b>	
Collections of service and business income	294,163,702
Collection of other non-operating income	27,592,744
Receipt of prior years' income	88,240,731
<b>Receipt of Assistance/Subsidy</b>	
Subsidy from National Government Agencies	31,861,176,169
<b>Collection of Receivables</b>	
Collection of receivables from audit disallowances and/or charges	2,325,397
Collection of other receivables	124,107,468
<b>Receipt of Inter-Agency Fund Transfers</b>	
Receipt of funds for other inter-agency transactions	11,599,879
Receipt of funds for other intra-agency transactions	126,884,268.95
<b>Trust Receipts</b>	
Receipt of guaranty/security deposits	22,060,716
Collection of other trust receipts	196,294,975
<b>Other Receipts</b>	
Refund of guaranty deposits	2,427,270
Receipt of payment for liquidated damages	3,051,100
Receipt of unused petty cash fund	203,249
Receipt of refund of overpayment of personnel services	783,497
Receipt of refund of overpayment of maintenance and other operating expense	272,151
Receipt of refund of cash advances	14,353,832
Other miscellaneous receipts	55,245,143
<b>Total Cash Inflow</b>	<b>32,830,782,290</b>
<b>Adjustments</b>	
Restoration of cash for cancelled/lost/stale checks/ADA	28,864,031
Restoration for unreleased checks	5,190,889
Receipt of Lapsed/Unused Fund from RO	65,285,890
Other adjustments-Inflow	52,699,379
<b>Adjusted Cash Inflows</b>	<b>32,982,822,480</b>
<b>Cash Outflow</b>	
<b>Payment of Expenses</b>	
Payment of personnel expenses	2,087,542,980
Payment of maintenance and other operating expenses	3,068,635,836
Payment of financial expenses	30,213,653
Payment of expenses pertaining to/incurred in the prior years	75,982,070
Liquidation of prior year's cash advances	637,768



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	2023
<b>Purchase of Inventories</b>	
Purchase of inventories for distribution	18,760,953
Purchase of inventories held for consumption	44,294,171
<b>Grant of Cash Advances</b>	
Advances for operating expenses	4,748,727
Advances for payroll	342,244,212
Advances for special purpose/time bound undertakings	71,632,926
Advances to officers and employees	67,609,810
<b>Prepayments</b>	
Prepaid Insurance	5,429,801
Other Prepayments	7,657,480
<b>Refund of Deposits</b>	
Payment of guaranty deposits	26,555,373
Payment of other deposits	5,000
<b>Payment of Accounts Payable</b>	1,139,555,494
<b>Payment of Other Payables</b>	123,802,008
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	
Remittance of taxes withheld	591,654,529
Remittance of GSIS/Pag-IBIG/Philhealth/SSS	658,708,439
Remittance of other personnel benefits contributions	149,777,093
Remittance of other payables	180,636,344
<b>Release of Inter-Agency Fund Transfers</b>	
Release of other inter-agency fund transfers	103,020,169
<b>Release of Intra-Agency Fund Transfers</b>	
<b>Other Disbursements</b>	
Refund of guaranty/security deposits	30,603,813
Refund of cash advances	1,062,063
Other disbursements	148,669,460
<b>Total Cash Outflows</b>	<b>8,979,440,172</b>
<b>Adjustments</b>	
Adjustment for dishonored checks	454
Adjustment for cash shortage	54,748
Reversing entry for unreleased checks in previous year	338,208,201
Reversion/Return of unused Fund	61,020,779
Other adjustments - Outflow	102,855,952
<b>Adjusted Cash Outflows</b>	<b>9,481,580,306</b>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>23,501,242,174</b>





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<b>Cash Outflows</b>	
Purchase/Construction of Investment Property	469,033
Purchase/Construction of Property, Plant and Equipment	
Purchase of land	16,867,805
Purchase of land improvements	34,856,890
Construction of buildings and other structures	296,393,018
Purchase of machinery and equipment	349,099,976
Purchase of transportation equipment	2,017,389
Purchase of Furniture, Fixtures and Books	19,431,182
Payment of leased assets improvements	863,459
Construction in progress	12,470,351,627
Purchase of other property plant and equipment	23,549,368
Remittance of tax withheld (CO)	731,347,986
Payment of right of way	32,373,600
Advances to contractors	1,428,049,374
Payment of Guaranty deposit	547,244,428
Payment of retention fee to contractors	571,409,656
Purchase of computer software	6,121,181
Purchase of other intangible assets	878,000
<b>Total Cash Outflows</b>	<b>16,531,323,972</b>
Adjustments - Outflow	265,255
<b>Adjusted Cash Outflows</b>	<b>16,531,589,227</b>
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<b>CASH AND CASH EQUIVALENTS, JUNE 30</b>	<b>26,172,534,482</b>

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