

**NATIONAL IRRIGATION ADMINISTRATION**  
*Edsa, Diliman, Quezon City*  
**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**ALL FUNDS**  
**FOR THE PERIOD ENDED SEPTEMBER 31, 2021**

**REVENUES**

**Operating Income**

Irrigation Service Fees 16,638,150

Less: 10% Discount on ISF 379,749

**Net Irrigation Service Fees 16,258,401**

CIP/CIS/RIS Amortization & Equity 105,295

Fines and Penalties-Service Income 378,345

Rent Income 59,392,838

Management Fees 3,850,000

**Water Delivery Fees**

Baligatan Hydro Electric Power Plant (BHEPP) 49,486,235

SN Aboitiz Power-Magat Inc. (SNAP) 122,223,440

8.5 MW Hydro Electric Power Plant (MHEPP) 7,422,927

First Gen Hydro Power Corp. (FGHP) 90,155,798

**Energy Delivery Fees**

National Power Corporation (NPC) 45,008,055

**TOTAL 394,281,333**

**Non-Operating Income**

Fines and Penalties-Other fines and penalties 544,165

Interest Income 4,075,022

Miscellaneous Income 50,281,975

Sale of Unserviceable Property 2,876,494

**TOTAL 57,777,656**

**TOTAL REVENUES 452,058,989**

**LESS EXPENSES:**

Salaries & Wages - Regular 889,817,926

Salaries and Wages-Casual/Contractual 803,035,609

Personnel Economic Relief Allowance (PERA) 136,222,937

Representation Allowance (RA) 7,949,343

Transportation Allowance (TA) 5,914,489

Clothing/Uniform Allowance 47,575,025

Subsistence Allowance 29,640

Productivity Incentive Allowance/PEI 7,000

Honoraria 1,953,819

Hazard Pay 17,736,076

Longevity Pay 3,384,316

Overtime and Night Pay 12,334,552

Year End Bonus 13,269,970

Cash Gift 134,000

Mid-Year Bonus 180,703,098

Directors and Committee Members' Fee 195,000

Other Bonuses and Allowances 7,487,751

Retirement and Life Insurance Premiums 195,899,446

PAG-IBIG Contributions 7,370,667

PHILHEALTH Contributions 23,777,463

Employees Compensation Insurance Premiums 6,723,058

Terminal Leave Benefits 29,714,064

Other Personnel Benefits 1,919,462

**Total Personnel Services 2,393,154,711**

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Travelling Expenses - Local	25,500,164
Travelling Expenses - Foreign	195,682
Training Expenses	93,267,444
Office Supplies Expenses	61,641,536
Accountable Forms Expenses	304,250
Food Supplies Expense	67,934
Drugs and Medicines Expenses	5,354,724
Medical, Dental & Laboratory Supplies Expenses	7,674,934
Fuel, Oil and Lubricants Expenses	119,392,727
Agricultural and Marine Supplies Expenses	262,065
Military, Police and Traffic Supplies Expenses	3,000
Chemical and Filtering Supplies Expenses	87,350
Linens and Beddings Expenses	142,750
Semi-Expandable-Machinery and Equipment Expenses	14,856,035
Semi-Expandable Furniture, Fixtures and Books Expenses	6,163,474
Electrical Supplies and Material Expenses	596,374
Supplies and Materials for Water System Operations Expense	276,254
Housekeeping/Cleaning Supplies Expense	262,366
Other Supplies and Materials Expenses	52,187,978
Water Expenses	6,986,190
Electricity Expenses	227,463,955
Other Utility Expenses	119,892
Postage and Courier Services	1,751,177
Telephone Expenses	9,615,902
Internet Subscription Expenses	8,906,456
Cable, Satellite, Telegraph, and Radio Expenses	790,780
Awards/Rewards Expenses	1,867,046
Prizes	53,500
Survey Expense	677,171
Research, Exploration and Development Expenses	213,572
Extraordinary and Miscellaneous Expenses	1,295,762
Legal Services	593,548
Auditing Services	45,245,141
Consulting Services	5,350,000
Other Professional Services	6,283,229
Janitorial Services	7,504,535
Security Services	4,272,135
Other General Services	2,066,469
Rep & Main. - Investment Property	4,369
Rep & Main. - Land Improvements	5,128,278
Rep & Main. - Infrastructure Assets	990,906,433
Rep & Main. - Buildings and Other Structures	38,183,706
Rep & Main. - Machinery and Equipment	29,069,087
Rep & Main. - Transportation Equipment	58,423,722
Rep & Main. - Furnitures & Fixtures	518,809
Rep & Main. - Leased Assets	350
Rep & Main. - Semi-Expendable Machinery and Equipment	15,600
Rep & Main. - Semi-Expendable Furniture, Fixtures and Books	5,781
Rep & Main. - Other Property, Plant & Equipment	7,164,735
Taxes, Duties and Licenses	7,209,843
Fidelity Bond Premiums	6,119,049
Insurance Expenses	19,860,309
Labor & Wages	116,393,019
Advertising, Promotional and Marketing Expenses	380,242
Printing and Publication Expenses	3,460,074
Representation Expenses	16,192,005
Transportation and Delivery Expenses	798,408
Rent/Lease Expenses	42,989,399
Membership Dues & Contns to Organizations	47,676
Subscription Expenses	14,669,197
Donations	149,060,023
Documentary Stamps Expenses	114,902
Other Maintenance & Operating Expenses	479,657,647
<b>Total Maintenance &amp; Other Operating Expenses</b>	<b>2,705,666,167</b>

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Bank Charges	127,756
Other Financial Charges	881
<b>Total Financial Expenses</b>	<b>128,637</b>
<b>TOTAL EXPENSES</b>	<b>5,098,949,515</b>
<b>INCOME/ (LOSS) FROM OPERATION</b>	<b>(4,646,890,526)</b>
<b>Add/Deduct Other Income/Expenses:</b>	
Gain on Foreign Exchange (FOREX)	3,565,786
Gain on Sale of Property, Plant and Equipment	4,640
Loss on Foreign Exchange (FOREX)	(758,458)
<b>TOTAL OTHER INCOME/EXPENSES</b>	<b>2,811,968</b>
<b>NET OPERATING INCOME/(LOSS) BEFORE NON-CASH EXPENSES</b>	<b>(4,644,078,558)</b>
<b>Less Non-Cash Expenses:</b>	
Depreciation Expense	3,426,292,157
Amortization Expense	1,258,149
Impairment Loss	356
<b>Total Non-Cash Expenses</b>	<b>3,427,550,662</b>
<b>NET INCOME/(LOSS) BEFORE SUBSIDY</b>	<b>(8,071,629,220)</b>
Subsidy Income from National Government	31,612,352,951
<b>NET INCOME/(LOSS) BEFORE SUBSIDY FOR THE IMPLEMENTATION OF VARIOUS PROJECTS</b>	<b>23,540,723,732</b>
<b>ADD: SUBSIDY INCOME FROM NATIONAL GOVERNMENT</b>	
<b>Budgetary Support for the Implementation of Various Projects</b>	
Subsidy to operations - Capital Outlay	
<b>NET INCOME/(LOSS) AFTER SUBSIDY FOR THE IMPLEMENTATION OF VARIOUS PROJECT:</b>	<b>23,540,723,732</b>

CERTIFIED CORRECT:

NOTED BY:

**SHARILYN A. BLUZA**  
Acting Manager, Accounting Division

**ENGR. FREDDIE M. TOQUERO Ph.D.**  
OIC Deputy Administrator for Administrative  
and Finance Sector