

**NATIONAL IRRIGATION ADMINISTRATION
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
FOR THE PERIOD ENDED SEPTEMBER 31, 2021**

ASSETS

CURRENT ASSETS

CASH

Cash-Collecting Officers	4,034,808
Petty Cash	5,247,644
Cash in Bank - Local Currency, Current Account	10,283,030,188
Cash in Bank - Local Currency, Savings Account	43,008,536
Cash in Bank - Foreign Currency, Savings Account	2,951,757
Cash, Treasury/Agency Deposit, Regular	1,631,321
Cash - National Treasury, MDS	338,073
Cash in Bank - Local Currency, Time Deposits	453,288,037
Cash in Bank - Foreign Currency, Time Deposits	40,467,989
TOTAL CASH & CASH EQUIVALENTS	10,833,998,353

RECEIVABLES

Loans and Receivable Accounts

Accounts Receivable - Irrigation Service Fee	7,295,679,275
Less: Allowance for Impairment - Accounts Receivable - ISF	2,492,972,657
Accounts Receivable - Irrigation Service Fee, net	4,802,706,618

Accounts Receivable - Others	60,617,878
Less: Allowance for Impairment - Accounts Receivable - Others	-
Accounts Receivable - Others, net	60,617,878

Loans Receivables - others	4,997,662
Less: Allowance for Impairment - Loans Receivable-Others	-
Loans Receivables - others, net	4,997,662

Loans and Receivable Accounts, net 4,868,322,158

Inter-Agency Receivables

Due from National Government Agencies	826,150,185
Due from Local Government Units	164,282,034
Due from Government Corporations	124,762,480
Total Inter-Agency Receivables	1,115,194,699

Intra-Agency Receivables

Due from Other Funds	2,970,381,481
Due from Central Office	2,826,320
Due from Regional Offices	74,308
Total Intra-Agency Receivables	2,973,282,110

Other Receivables

Receivables - Disallowances/Charges	77,802,265
Due from Officers and Employees	6,792,227
Interest Receivables	10,753
Other Receivables	249,738,609
Total	334,343,853
Less: Allowance for Impairment-Other Receivables	15,671,303
Other Receivables, net	318,577,085

TOTAL RECEIVABLES. NET 9,275,376,052

INVENTORIES

Property and Equipment for Distribution	68,484,094
Office Supplies Inventory	8,799,425
Non-Accountable Forms Inventory	11,840
Drugs and Medicines Inventory	60,200
Medical, Dental and Laboratory Supplies Inventory	24,440
Fuel, Oil and Lubricants Inventory	7,947,116
Agricultural and Marine Supplies Inventory	232,965
Construction Materials Inventory	23,733,747
Other Supplies and Materials Inventory	851,301
Semi-Expendable Machinery	13,800
Semi-Expendable Office Equipment	874,842
Semi-Expendable Information and Communication Technology Equipment	959,188
Semi-Expendable Communication Equipment	140,704
Semi-Expendable Medical Equipment	11,456
Semi-Expendable Printing Equipment	12,400
Semi-Expendable Technical and Scientific Equipment	83,500
Semi-Expendable Other Machinery and Equipment	292,055
Semi-Expendable Furniture and Fixtures	2,700,402

TOTAL INVENTORIES, NET 115,233,475

ADVANCES

Advances for Operating Expenses	402,281
Advances for Payroll	7,048,757
Advances to Special Disbursing Officer	5,016,820
Advances to Officers and Employees	11,585,068
TOTAL ADVANCES	24,052,926

PREPAYMENTS

Advances to Contractors	4,891,816,617
Prepaid Rent	2,606,399
Other Prepayments	7,960,366
TOTAL PREPAYMENTS	4,902,383,383



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OTHER CURRENT ASSETS	
Guaranty Deposits	28,382,306
Other Deposits	2,700
TOTAL OTHER CURRENT ASSETS	28,385,006
TOTAL CURRENT ASSETS	25,179,429,194
NON CURRENT ASSETS	
INVESTMENTS	
Investments in Stocks	1,225,000
Other Investment - CE CASECNAN	85,639,117,688
Other Investment - Marketable Securities	3,834,595,219
OTHER INVESTMENTS	89,474,937,907
PROPERTY, PLANT & EQUIPMENT	
Land	4,021,151,381
Land Improvements, Aquaculture Structures	119,940
Less: Accumulated Depreciation - Land Impr't Aquaculture Structures	-
Land Improvements, Aquaculture Structures, net	119,940
Other Land Improvements	27,687,571,834
Less: Accumulated Depreciation - Land Impr't	16,212,460,735
Other Land Improvements, net	11,475,111,099
Road Networks	304,353,342
Less: Accumulated Depreciation - Road Networks	23,403,342
Road Networks, net	280,950,000
Water Supply Systems	161,111,550,121
Less: Accumulated Depreciation - Water Supply Systems	32,267,430,315
Water Supply Systems, net	128,844,119,806
Power Supply System	129,152,045
Less: Accumulated Depreciation - Power Supply System	58,609,408
Power Supply System, net	70,542,637
Other Infrastructure Assets	504,435,469
Less: Accumulated Depreciation - Other Infrastructure Assets	17,799,912
Other Infrastructure Assets, net	486,635,558
Buildings	2,699,532,770
Less: Accumulated Depreciation - Office Bldgs	837,997,043
Buildings, net	1,861,535,726
Other Structures	206,270,620
Less: Accumulated Depreciation - Other Structures	73,022,612
Other Structures, net	133,248,008
Machinery	388,950,746
Less: Accumulated Depreciation - Machinery	270,353,947
Machinery, net	118,596,799
Office Equipment	467,034,185
Less: Accumulated Depreciation - Office Equipment	235,335,606
Office Equipment, net	231,698,578
Information and Communication Technology Equipment	710,575,286
Less: Accumulated Depreciation - Info & Comm. Tech. Equip	349,155,006
Information and Communication Technology Equipment, net	361,420,280
Agricultural and Forestry Equipment	518,615,620
Less: Accumulated Depreciation - Agricultural and Forestry Equip.	1,102,832
Agricultural and Forestry Equipment, net	517,512,788
Communication Equipment	106,038,736
Less: Accumulated Depreciation - Comm. Equipment	67,607,576
Communication Equipment, net	38,431,160
Construction and Heavy Equipment	1,273,311,375
Less: Accumulated Depreciation - Cons. & Heavy	601,466,436
Construction and Heavy Equipment, net	671,844,938
Disaster Response and Rescue Equipment	8,044,238
Less: Accumulated Depreciation - Disaster Response and Rescue Equipment	6,557,326
Disaster Response and Rescue Equipment, net	1,486,912
Military, Police and Security Equipment	10,063,956
Less: Accumulated Depreciation - Military & Police and Security Equipment	3,394,326
Military, Police and Security Equipment, net	6,669,630
Medical Equipment	3,401,760
Less: Accumulated Depreciation - Medical Equipment	1,288,839
Medical Equipment, net	2,112,921

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Printing Equipment	1,397,290
Less: Accumulated Depreciation - Printing Equipment	119,688
Printing Equipment, net	<u>1,277,602</u>
Sports Equipment	1,495,802
Less: Accumulated Depreciation - Sports Equipment	479,248
Sports Equipment, net	<u>1,016,554</u>
Technical and Scientific Equipment	588,187,917
Less: Accumulated Depreciation - Tech. & Scientific	227,196,829
Technical and Scientific Equipment, net	<u>360,991,088</u>
Electrical Equipment	700,000
Less: Accumulated Depreciation - Electrical Equipment	-
Electrical Equipment, net	<u>700,000</u>
Other Equipment	559,430,060
Less: Accumulated Depreciation - Other Equipment	274,336,492
Other Equipment, net	<u>285,093,568</u>
Motor Vehicles	763,343,905
Less: Accumulated Depreciation - Motor Vehicles	378,387,313
Motor Vehicles, net	<u>384,956,592</u>
Watercrafts	3,364,805
Less: Accumulated Depreciation - Watercrafts	2,777,329
Watercrafts, net	<u>587,476</u>
Other Transportation Equipment	37,306,877
Less: Accumulated Depreciation - Other Transpo.	26,216,362
Other Transportation Equipment, net	<u>11,090,515</u>
Furnitures and Fixtures	204,717,160
Less: Accumulated Depreciation - Furniture & Fixtures	68,658,834
Furnitures and Fixtures, net	<u>136,058,326</u>
Books	568,317
Less: Accumulated Depreciation - Books	321,551
Books, net	<u>246,766</u>
Leased Assets, Machinery and Equipment	383,480
Less: Accumulated Depreciation - Leased Assets, Mach & Equip	3,234
Leased Assets, Machinery and Equipment, net	<u>380,246</u>
Works of Arts and Archeological Specimens	169,000
Less: Accumulated Depreciation - Works of Arts and Archeological Specimens	-
Works of Arts and Archeological Specimens, net	<u>169,000</u>
Other Property, Plant and Equipment	625,029,753
Less: Accumulated Depreciation - Other Property Plant & Eqpt.	546,162,158
Less: Accumulated Impairment Losses - Other Property Plant & Eqpt.	-
Other Property, Plant and Equipment, net	<u>78,867,595</u>
Construction in Progress - Land Improvements	38,559,378
Construction in Progress - Infrastructure Assets	139,761,382,641
Construction in Progress - Buildings and Other Structures	133,306,244
Construction in Progress - Furniture and Fixtures	340,493
Construction in Progress, net	<u>139,933,588,756</u>
Computer Software	7,819,566
Less: Accumulated Amortization - Computer Software	1,363,606
Less: Accumulated Impairment Losses-Computer Software	-
Computer Software, net	<u>6,455,960</u>
Other Assets	89,458,102
Allowance for Impairment - Other Assets	43,725,537
Other Assets, net	<u>45,732,565</u>
TOTAL NON-CURRENT ASSETS	<u>379,845,338,677</u>
TOTAL ASSETS	<u>405,024,767,871</u>

**NATIONAL IRRIGATION ADMINISTRATION
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LIABILITIES	
CURRENT LIABILITIES	
Financial Liabilities	
Accounts Payable	2,638,363,784
Due to Officers and Employees	125,910,492
Financial Liabilities	2,764,274,276
Inter-Agency Payables	
Due to BIR	226,453,146
Due to GSIS	38,910,074
Due to PAG-IBIG	10,149,226
Due to PHILHEALTH	5,643,494
Due to NGAs	2,111,283,775
Due to Government Corporations	164,358,819
Due to LGUs	21,813,326
Due to Treasurer of the Philippines	70,703,657,663
Due to SSS	443,340
Inter-Agency Payables	73,282,712,863
Intra-Agency Payables	
Due to Other Funds	2,934,605,067
Due to Central Office	263,541,412
Due to Regional Office	2,212,820
Intra-Agency Payables	3,200,359,299
Trust Liabilities	
Trust Liabilities	20,695,726
Guaranty/Security Deposits Payable	2,998,207,271
Trust Liabilities	3,018,902,997
Provisions	
Leave Benefits Payable	1,065,863,660
Other Provision	13,495,315
Provisions	1,079,358,974
Other Liabilities Accounts	
Other Deferred Credits	8,004,836,401
Other Payables	1,344,420,598
Other Liabilities Accounts	9,349,256,999
TOTAL LIABILITIES	92,694,865,409
EQUITY	
Accumulated Surplus/(Deficit)	283,229,986,865
Capital Stock	5,559,191,865
Net Income/Expense	23,540,723,732
TOTAL EQUITY	312,329,902,461
TOTAL LIABILITIES & EQUITY	405,024,767,871
<div> <div>  </div> <div> <div>Certified Correct:</div> <div>SHARILYN A. BLAZA</div> <div>Acting Manager, Accounting Division</div> <div>AGYR - Bm</div> </div> </div>	<div> <div>  </div> <div> <div>Noted by:</div> <div>ENGR. FREDDIE M. TOQUERO Ph.D.</div> <div>OIC Deputy Administrator for Administrative and Finance Sector</div> <div>guy</div> </div> </div>