



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

NATIONAL IRRIGATION ADMINISTRATION
CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS
AS AT MARCH 31, 2023

REVENUE

Service and Business Income	162,635,623
Shares, Grants and Donations	36,540
TOTAL REVENUE	162,672,163

CURRENT OPERATING EXPENSES

Personnel Services	(863,697,686)
Maintenance & Other Operating Expenses	(697,665,206)
Financial Expenses	(78,872)
Non-Cash Expenses	(1,715,836,934)
TOTAL CURRENT OPERATING EXPENSES	(3,277,278,698)

SURPLUS/(DEFICIT) FROM CURRENT OPERATIONS

	(3,114,606,535)
Other non-operating income	
Gains	14,150,128
Losses	617,113
	(10,435,731)

SURPLUS/(DEFICIT) BEFORE TAX

Income Tax Expenses/(Benefit)	(3,110,275,025)
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SURPLUS/(DEFICIT) AFTER TAX

(3,110,275,025)

ASSISTANCE/SUBSIDY

10,644,966,263

NET SURPLUS/(DEFICIT) FOR THE PERIOD

7,534,691,238

Certified Correct:

SHARILYN A. BLAZA
Manager, Accounting Division

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RALPH LAUREN A. DU
Deputy Administrator for Administrative
and Finance Sector



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

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS
AS AT MARCH 31, 2023

REVENUES

SERVICE AND BUSINESS INCOME

Service Income

Permit Fees	1,000
Clearance and Certification Fees	148,450
Inspection Fees	406,000
Verification and Authentication Fees	143,700
Fines and Penalties-Service Income	91,112
Total Service Income	790,262

Business Income

Rent/lease Income	6,616,743
Waterworks System Fees	
Irrigation Service Fees	4,003,996
<i>Less: Other Discounts (10% Discount on ISF)</i>	<i>(67,230)</i>
Net Irrigation Service Fees	3,936,766
Water Delivery Fees	
Baligatan Hydro Electric Power Plant (BHEPP)	74,791,002
SN Aboitiz Power-Magat Inc. (SNAP)	
8.5 MW Hydro Electric Power Plant (MHEPP)	150,000
First Gen Hydro Power Corp. (FGHP)	35,249,457
Income from Hostels Dormitories and Other Like Facilities	6,531,789
Interest Income	1,840,081
Fines and Penalties-Other fines and penal	4,023
Management Fees	32,725,500
Total Business Income	161,845,361

Total Service and Business Income	162,635,623
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Grants and Donations

Donations in Kind	36,540
Total Shares, Shares, Grants and Donations	36,540

TOTAL REVENUES	162,672,163
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DETAILED STATEMENT OF FINANCIAL PERFORMANCE
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CURRENT OPERATING EXPENSES:

Personnel Services

Salaries and Wages

Salaries & Wages - Regular

(330,262,414)

Salaries and Wages-Casual/Contractual

(331,771,678)

Total Salaries & Wages

(662,034,092)

Other Compensation

Personnel Economic Relief Allowance (PE

(48,543,265)

Representation Allowance (RA)

(2,545,036)

Transportation Allowance (TA)

(1,648,025)

Clothing/Uniform Allowance

(45,623,533)

Subsistence Allowance

(12,900)

Honoraria

(1,227,747)

Longevity Pay

(10,000)

Overtime and Night Pay

(1,212,814)

Year End Bonus

(65,982)

Cash Gift

(5,000)

Directors and Committee Members' Fee

(15,000)

Other Bonuses and Allowances

(7,364,493)

Total Other Compensation

(108,273,796)

Personnel Benefit Contributions

Retirement and Life Insurance Premiums

(70,766,687)

PAG-IBIG Contributions

(2,301,876)

PHILHEALTH Contributions

(12,421,977)

Employees Compensation Insurance Premium

(2,192,400)

Total Personnel Benefit Contribution

(87,682,940)

Other Personnel Benefits

Retirement Gratuity

(1,301,384)

Terminal Leave Benefits

(3,812,845)

Other Personnel Benefits

(592,630)

Total Other Personnel Services

(5,706,858)

Total Personnel Services

(863,697,686)

Maintenance and Other Operating Expenses

Travelling Expenses

Travelling Expenses - Local

(30,176,681)

Travelling Expenses - Foreign

(20,508)

Total Traveling Expenses

(30,197,190)



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Training and Scholarship Expenses	
Training Expenses	(48,682,072)
Total Training and Scholarship Expenses	(48,682,072)
Supplies and Materials Expenses	
Office Supplies Expenses	(14,666,973)
Accountable Forms Expenses	(117,600)
Food Supplies Expense	(6,945)
Drugs and Medicines Expenses	(262,840)
Medical, Dental & Laboratory Supplies Exp	(564,259)
Fuel, Oil and Lubricants Expenses	(52,548,112)
Agricultural and Marine Supplies Expenses	(237,500)
Textbooks and Instructional Materials Exp	(19,470)
Military, Police and Traffic Supplies Expen	(20,013)
Semi-Expandable-Machinery and Equipment Expenses	(12,494,616)
Semi-Expendable Furniture, Fixtures and Books Expenses	(5,425,860)
Electrical Supplies and Material Expenses	(65,735)
Supplies and Materials for Water System Operations Expense	(85,265)
Housekeeping/Cleaning Supplies Expense	(110,718)
Other Supplies and Materials Expenses	(14,157,433)
Total Supplies and Material Expenses	(100,783,338)
Utility Expenses	
Water Expenses	(2,425,246)
Electricity Expenses	(95,324,109)
Other Utility Expenses	(12,727)
Total Utility Expenses	(97,762,082)
Communication Expenses	
Postage and Courier Services	(882,487)
Telephone Expenses	(1,852,782)
Internet Subscription Expenses	(2,922,922)
Cable, Satellite, Telegraph, and Radio Exp	(111,525)
Total Communication Expenses	(5,769,716)
Awards/Rewards and Prizes	
Awards/Rewards Expenses	(89,945)
Prizes	(234,000)
Total Awards/Rewards and Prizes	(323,945)
Survey, Research, Exploration and Development Expenses	
Survey Expense	(41,112)
Research, Exploration and Development Expenses	(311,740)
Total Survey, Research, Exploration and Development Expense	(352,852)



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Other Maintenance & Operating Expenses	
Advertising, Promotional and Marketing Expenses	(17,000)
Printing and Publication Expenses	(391,901)
Representation Expenses	(14,182,434)
Transportation and Delivery Expenses	(523,405)
Rent/Lease Expenses	(23,355,167)
Membership Dues & Contns to Organizati	(30,000)
Subscription Expenses	(1,662,563)
Documentary Stamps Expenses	(362,216)
Major Events and Conventions Expenses	(619,760)
Legal Defense Expense	(10,000)
Other Maintenance & Operating Expenses	(115,196,432)
Total Other Maintenance & Other Operating Expenses	(156,350,879)
Total Maintenance & Other Operati	(697,665,206)
Financial Expenses	
Bank Charges	
Other Financial Charges	(78,298)
Total Financial Expenses	(574)
Non-Cash Expenses	(78,872)
Depreciation	
Depreciation-Land Improvements	(42,516,600)
Depreciation-Infrastructure Assets	(1,561,034,389)
Depreciation-Buildings and Other Structures	(17,609,043)
Depreciation-Machinery and Equipment	(75,197,120)
Depreciation-Transportation Equipment	(11,596,974)
Depreciation-Furniture, Fixtures and Books	(1,882,468)
Depreciation-Other Property, Plant and Equipment	(514,436)
Total Depreciation	(1,710,351,029)
Amortization	
Amortization-Intangible Assets	(5,485,905)
Total Amortization	(5,485,905)
Total Non-Cash Expenses	(1,715,836,934)
TOTAL CURRENT OPERATING EXPENSES	(3,277,278,698)
SURPLUS/(DEFICIT) FROM CURRENT OPERATIONS	(3,114,606,535)



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Confidential, Intelligence and Extra Ordinary Expenses	
Extraordinary and Miscellaneous Expenses	(175,921)
Total Confidential, Intelligence and Extra Ordinary Expenses	(175,921)
Professional Services	
Legal Services	(64,852)
Auditing Services	(16,351,632)
Consulting Services	(100,000)
Other Professional Services	(217,297)
Total Professional Services	(16,733,781)
General Services	
Janitorial Services	(1,341,864)
Security Services	(247,202)
Other General Services	(333,871)
Total General Services	(1,922,937)
Repair and Maintenance	
Rep & Main. - Land Improvements	(238,128)
Rep & Main. - Infrastructure Assets	(141,972,326)
Rep & Main. - Buildings and Other Structures	(3,758,487)
Rep & Main. - Machinery and Equipment	(4,511,545)
Rep & Main. - Transportation Equipment	(14,280,449)
Rep & Main. - Furnitures & Fixtures	(211,639)
Rep & Main. - Leased Assets	(126,042)
Rep & Main. - Leased Assets Improvements	(2,200)
Rep & Main. - Semi-Expendable Machinery and Equipment	(60,530)
Rep & Main. - Others	(258,923)
Rep & Main. - Other Property, Plant & Equipment	(10,418)
Total Repair and Maintenance	(165,430,687)
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	(3,687,368)
Fidelity Bond Premiums	(3,292,610)
Insurance Expenses	(9,127,057)
Total Taxes, Insurance Premiums and Other Fees	(16,107,035)
Labor & Wages	
Labor & Wages	(57,072,772)
Total Labor & Wages	(57,072,772)



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OTHER NON-OPERATING INCOME

Sale of Assets

Gain on sale of unserviceable property	101,859
Total Sale of Assets	101,859

Miscellaneous Income

Bid Documents	571,227
Hauling/Milling/Drying	348
Printing/Xerox/Radio	9,850
Income from NIA Housing	49,774
Laboratory Analysis - Soil and Water Sample/ Material Testin	232,555
Contract Price Adjustment / Liquidated Damages	263,922
Scrap of Fixed Assets	432,701
Land Development/Irrigation Development Cost	162,716
Drainage Fee	744,654
Miscellaneous Income	11,580,522
Total Miscellaneous Income	14,048,269

TOTAL OTHER NON-OPERATING INCOME

14,150,128

Gains

Gain on foreign exchange	617,113
Total Gains	617,113

Losses

Loss on Foreign Exchange (FOREX)	(10,435,731)
Total Losses	(10,435,731)

Surplus/(Deficit) Before Tax

(3,110,275,025)

Income Tax Expenses/(Benefit)

Surplus/(Deficit) After Tax

(3,110,275,025)

Assistances/Subsidy

Subsidy from National Government	10,644,966,263
Total Assistances/Subsidy	10,644,966,263

Net Surplus/(Deficit) for the Period

7,534,691,238

CERTIFIED CORRECT:

SHARILYN A. BLUZA

Manager, Accounting Division

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NOTED BY:

RALPH LAUREN A. DU

Deputy Administrator for Administrative
and Finance Sector