



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

CONDENSED STATEMENT OF FINANCIAL PERFORMANCE  
ALL FUNDS  
FOR THE QUARTER ENDED SEPTEMBER 30, 2023

	2023
<b>REVENUE</b>	
Service and Business Income	457,405,324
Shares, Grants and Donations	16,376,220
<b>TOTAL REVENUE</b>	<b>473,781,544</b>
<b>CURRENT OPERATING EXPENSES</b>	
Personnel Services	2,832,640,251
Maintenance & Other Operating Expenses	3,492,765,153
Financial Expenses	210,148
Non-Cash Expenses	6,030,279,612
<b>TOTAL CURRENT OPERATING EXPENSES</b>	<b>12,355,895,165</b>
<b>SURPLUS/(DEFICIT) FROM CURRENT OPERATIONS</b>	<b>(11,882,113,621)</b>
<b>ADD/(DEDUCT): NON-OPERATING INCOME, GAINS OR LOSSES</b>	
Other non-operating income	44,443,998
Gains	4,108,953
Losses	(27,197,304)
<b>SURPLUS/(DEFICIT) BEFORE TAX</b>	<b>(11,860,757,974)</b>
Income Tax Expenses/(Benefit)	
<b>SURPLUS/(DEFICIT) AFTER TAX</b>	<b>(11,860,757,974)</b>
<b>ASSISTANCE/SUBSIDY</b>	<b>32,955,673,368</b>
<b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>21,094,915,394</b>

Certified Correct:

SHARILYN A. BLUZA, CPA, MBA  
Manager, Accounting Division

MMF ✓  
NPM ✓

Noted by:

ROBERT VICTOR G. SEARES, JR  
Deputy Administrator for Administrative  
and Finance Sector



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DETAILED STATEMENT OF FINANCIAL PERFORMANCE  
ALL FUNDS  
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	2023
<b>REVENUES</b>	
<b>SERVICE AND BUSINESS INCOME</b>	
<b>Service Income</b>	
Permit Fees	1,000
Clearance and Certification Fees	446,700
Inspection Fees	1,137,500
Verification and Authentication Fees	420,750
Fines and Penalties-Service Income	1,757,158
Other Service Income	251,313
<b>Total Service Income</b>	<b>4,014,421</b>
<b>Business Income</b>	
Rent/lease Income	39,068,263
Waterworks System Fees	358,338,525
Waterworks System Fees	358,741,629
Irrigation Service Fees	24,364,914
Less: Other Discounts (10% Discount on ISF)	(403,104)
<b>Net Irrigation Service Fees</b>	<b>23,961,810</b>
<b>Add: Water Delivery Fees</b>	
Baligatan Hydro Electric Power Plant (BHEPP)	97,014,683
SN Aboitiz Power-Magat Inc. (SNAP)	144,879,607
8.5 MW Hydro Electric Power Plant (MHEPP)	10,332,454
First Gen Hydro Power Corp. (FGHP)	82,149,971
Income from Hostels Dormitories and Other Like Facilities	17,269,370
Interest Income	5,982,733
Fines and Penalties-Business Income	6,511
Management Fees	32,725,500
<b>Total Business Income</b>	<b>453,390,903</b>
<b>Total Service and Business Income</b>	<b>457,405,324</b>
<b>SHARES, GRANTS AND DONATIONS</b>	
Donations in Kind	16,376,220
<b>Total Shares, Grants and Donations</b>	<b>16,376,220</b>
<b>TOTAL REVENUES</b>	<b>473,781,544</b>

**LESS: CURRENT OPERATING EXPENSES**

**PERSONNEL SERVICES**

**Salaries and Wages**

Salaries and Wages-Regular	1,008,291,346
Salaries and Wages-Casual/Contractual	1,018,599,496
<b>Total Salaries &amp; Wages</b>	<b>2,026,890,842</b>

**Other Compensation**

Personnel Economic Relief Allowance (PERA)	151,152,920
Representation Allowance (RA)	7,988,042



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Transportation Allowance (TA)	5,289,775
Clothing/Uniform Allowance	51,352,250
Subsistence Allowance	38,550
Honoraria	666,846
Longevity Pay	6,370,000
Overtime and Night Pay	9,246,731
Year-End Bonus	64,156
Cash Gift	7,500
Mid-Year Bonus	233,583,045
Directors and Committee Members' Fees	75,000
Other Bonuses and Allowances	33,193,280
<b>Total Other Compensation</b>	<b>499,028,095</b>
<b>Personnel Benefit Contributions</b>	
Retirement and Life Insurance Premiums	236,584,585
Pag-IBIG Contributions	7,618,566
PhilHealth Contributions	40,647,966
Employees Compensation Insurance Premiums	7,408,680
<b>Total Personnel Benefit Contribution</b>	<b>292,259,798</b>
<b>Other Personnel Benefits</b>	
Retirement Gratuity	1,390,719
Terminal Leave Benefits	12,331,139
Other Personnel Benefits	739,660
<b>Total Other Personnel Services</b>	<b>14,461,517</b>
<b>Total Personnel Services</b>	<b>2,832,640,251</b>
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>	
<b>Travelling Expenses</b>	
Traveling Expenses-Local	168,620,496
Traveling Expenses-Foreign	98,477
<b>Total Traveling Expenses</b>	<b>168,718,974</b>
<b>Training and Scholarship Expenses</b>	
Training Expenses	176,098,582
<b>Total Training and Scholarship Expenses</b>	<b>176,098,582</b>
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	62,636,912
Accountable Forms Expenses	367,800
Food Supplies Expenses	11,385
Drugs and Medicines Expenses	3,367,623
Medical, Dental and Laboratory Supplies Expenses	1,797,911
Fuel, Oil and Lubricants Expenses	195,710,016
Agricultural and Marine Supplies Expenses	2,491,596
Textbooks and Instructional Materials Expenses	20,065
Military, Police and Traffic Supplies Expenses	175,726
Chemical and Filtering Supplies Expenses	24,000
Linens and Beddings Expenses	1,120





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	2023
Semi-Expendable Machinery and Equipment Expenses	46,655,281
Semi-Expendable Furniture, Fixtures and Books Expenses	21,779,100
Electrical Supplies and Materials Expenses	1,037,091
Supplies and Materials for Water Systems Operations Expense	147,215
Housekeeping/Cleaning Supplies Expense	1,469,751
Other Supplies and Materials Expenses	48,211,158
<b>Total Supplies and Material Expenses</b>	<b>385,903,748</b>
<b>Utility Expenses</b>	
Water Expenses	9,469,751
Electricity Expenses	320,658,399
Gas/Heating Expenses	9,838
Other Utility Expenses	50,693
<b>Total Utility Expenses</b>	<b>330,188,681</b>
<b>Communication Expenses</b>	
Postage and Courier Services	1,989,617
Telephone Expenses	11,670,007
Internet Subscription Expenses	12,364,651
Cable, Satellite, Telegraph and Radio Expenses	367,568
<b>Total Communication Expenses</b>	<b>26,391,843</b>
<b>Awards/Rewards and Prizes</b>	
Awards/Rewards Expenses	4,026,072
Prizes	287,638
<b>Total Awards/Rewards and Prizes</b>	<b>4,313,710</b>
<b>Survey, Research, Exploration and Development Expenses</b>	
Survey Expenses	598,288
Research, Exploration and Development Expenses	15,313,263
<b>Total Survey, Research, Exploration and Development Expenses</b>	<b>15,911,551</b>
<b>Generation, transmission and distribution Expenses</b>	
Generation, Transmission and Distribution Expenses	9,100
<b>Total Generation, transmission and distributio</b>	<b>9,100</b>
<b>Confidential, Intelligence and Extra Ordinary Expenses</b>	
Extraordinary and Miscellaneous Expenses	377,180
<b>Total Confidential, Intelligence and Extra Ordinary Expenses</b>	<b>377,180</b>
<b>Professional Services</b>	
Legal Services	334,078
Auditing Services	56,093,206
Consultancy Services	384,460
Other Professional Services	2,419,172
<b>Total Professional Services</b>	<b>59,230,916</b>
<b>General Services</b>	
Janitorial Services	9,998,924
Security Services	4,941,696



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	2023
Other General Services	1,110,818
<b>Total General Services</b>	<b>16,051,438</b>
<b>Repairs and Maintenance</b>	
Repairs and Maintenance-Land Improvements	772,571
Repairs and Maintenance-Infrastructure Assets	1,175,264,942
Repairs and Maintenance-Buildings and Other Structures	27,955,369
Repairs and Maintenance-Machinery and Equipment	42,783,593
Repairs and Maintenance-Transportation Equipment	72,462,840
Repairs and Maintenance-Furniture and Fixtures	504,880
Repairs and Maintenance-Leased Assets	648,808
Repairs and Maintenance-Leased Assets Improvements	3,709
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	671,934
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	46,467
Repairs and Maintenance-Others	10,903,348
Repairs and Maintenance-Other Property, Plant and Equipment	236,416
<b>Total Repair and Maintenance</b>	<b>1,332,254,876</b>
<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	9,475,878
Fidelity Bond Premiums	9,255,851
Insurance/Reinsurance Expenses	29,367,375
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>48,099,104</b>
<b>Labor &amp; Wages</b>	
Labor and Wages	216,765,147
<b>Total Labor &amp; Wages</b>	<b>216,765,147</b>
<b>Other Maintenance &amp; Operating Expenses</b>	
Advertising, Promotional and Marketing Expenses	344,848
Printing and Publication Expenses	5,745,817
Representation Expenses	92,817,265
Transportation and Delivery Expenses	1,550,064
Rent/Lease Expenses	68,137,936
Membership Dues and Contributions to Organizations	3,180,400
Subscription Expenses	9,195,239
Donations	426,140
Litigation/Acquired Assets Expenses	6,936,388
Documentary Stamps Expenses	853,034
Major Events and Conventions Expenses	11,506,181
Legal Defense Expense	20,300
Other Maintenance and Operating Expenses	511,736,691
<b>Total Other Maintenance &amp; Other Operating Expenses</b>	<b>712,450,303</b>
<b>Total Maintenance &amp; Other Operating Expenses</b>	<b>3,492,765,153</b>
<b>FINANCIAL EXPENSES</b>	
Bank Charges	210,148
<b>Total Financial Expenses</b>	<b>210,148</b>



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	2023
<b>NON-CASH EXPENSES</b>	
<b>Depreciation</b>	
Depreciation-Land Improvements	174,311,860
Depreciation-Infrastructure Assets	5,396,160,929
Depreciation-Buildings and Other Structures	76,982,304
Depreciation-Machinery and Equipment	251,356,508
Depreciation-Transportation Equipment	45,023,364
Depreciation-Furniture, Fixtures and Books	7,008,670
Depreciation-Other Property, Plant and Equipment	1,504,573
<b>Total Depreciation</b>	<b>5,952,348,208</b>
<b>Amortization</b>	
Amortization-Intangible Assets	17,795,732
<b>Total Amortization</b>	<b>17,795,732</b>
<b>Impairment Loss</b>	
Impairment Loss-Loans and Receivables	55,767,514
Impairment Loss-Other Receivables	1,422,254
Impairment Loss-Inventories	2,257,918
Impairment Loss-Property, Plant and Equipment	687,986
<b>Total Impairment Loss</b>	<b>60,135,672</b>
<b>Total Non-Cash Expenses</b>	<b>6,030,279,612</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>	<b>12,355,895,165</b>
<b>SURPLUS/(DEFICIT) FROM CURRENT OPERATIONS</b>	<b>(11,882,113,621)</b>
<b>ADD/(DEDUCT): NON-OPERATING INCOME, GAINS OR LOSSES</b>	
<b>Other Non-Operating Income</b>	
Miscellaneous Income	44,443,998
Bid Documents	4,826,959
Hauling/Milling/Drying	9,056
Printing/Xerox/Radio	88,806
Income from NIA Housing	172,436
Laboratory Analysis - Soil and Water Sample/ Material Testing	1,132,305
Contract Price Adjustment / Liquidated Damages	505,663
Scrap of Fixed Assets	2,598,476
Land Development/Irrigation Development Cost	325,420
Drainage Fee	1,863,458
Other Miscellaneous Income	32,921,419
<b>Total Other Non-Operating Income</b>	<b>44,443,998</b>
<b>Gains</b>	
Gain on Foreign Exchange (FOREX)	3,583,506
Gain on Sale of Property, Plant and Equipment	20,987
Gain on Sale of Unserviceable Property	504,459
<b>Total Gains</b>	<b>4,108,953</b>





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	2023
<b>Losses</b>	
Loss on Foreign Exchange (FOREX)	(27,197,304)
<b>Total Losses</b>	<b>(27,197,304)</b>
<b>TOTAL NON-OPERATING INCOME, GAINS OR LOSSES</b>	<b>21,355,647</b>
<b>SURPLUS/(DEFICIT) BEFORE TAX</b>	<b>(11,860,757,974)</b>
Income Tax Expenses/(Benefit)	0
<b>SURPLUS/(DEFICIT) AFTER TAX</b>	<b>(11,860,757,974)</b>
<b>Assistance/Subsidy</b>	
Subsidy from National Government	32,955,673,368
<b>Net Financial Assistance/Subsidy</b>	<b>32,955,673,368</b>
<b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>21,094,915,394</b>

Certified Correct:

SHARILYN A. BLUZA, CPA, MBA  
Manager, Accounting Division

HMF-*h*  
NPM-*fr*

Noted by:

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Deputy Administrator for Administrative  
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