

**NATIONAL IRRIGATION ADMINISTRATION**

*Edsa, Diliman, Quezon City*

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**

**ALL FUNDS**

**FOR THE QUARTER ENDED MARCH 2019**

**Corporate Fund, General Fund and Special Fund**

**REVENUES**

**Operating Income**

Irrigation Service Fees-Current Account	1,365,927.59	
Irrigation Service Fees-Back Account	2,535,758.08	
Less: 10% Discount on ISF	12,307.62	3,889,378.05
CIP/CIS/RIS Amortization & Equity		464,646.65
Fines and Penalties-Service Income		
ISF - Back Account - Penalty	15,521.28	
CIS/Pump Amortization - Interest and Penalty	-	15,521.28
Rent Income		10,294,343.78
Management Fees		20,413,355.60
Service Fees		75,666,487.50
BHEP	31,384,419.60	
SNAP	25,960,263.12	
FGHP	18,321,804.78	
Energy Delivery Fee - NPC		16,098,966.00
<b>TOTAL</b>		<b>126,842,698.86</b>

**Non-Operating Income**

Interest		3,702,666.00
Miscellaneous Income		36,499,813.59
Other Fines and Penalties		326,101.13
<b>Total</b>		<b>40,528,580.72</b>

**TOTAL REVENUES**

167,371,279.58


**LESS EXPENSES:**

Personal Services		420,785,545.40
Travelling Expenses - Local		10,703,511.77
Travelling Expenses - Foreign		1,853,966.89
Training Expenses		10,275,527.18
Office Supplies Expenses		7,635,914.72
Accountable Forms Expenses		41,240.00
Food Supplies Expense		76,682.80
Drugs and Medicines Expenses		120,620.00
Fuel, Oil and Lubricants Expenses		12,279,766.89
Other Supplies and Materials Expenses		5,186,745.82
Semi-Expandable-Machinery and Equipment Expenses		163,325.00
Semi-Expendable Furniture, Fixtures and Books Expenses		394,372.48
Water Expenses		1,309,735.61
Electricity Expenses		31,576,993.97
Other Utility Expenses		5,900.00
Postage and Courier Services		534,201.63
Telephone Expenses		3,466,664.29
Internet Subscription Expenses		1,090,924.88
Cable, Satellite, Telegraph, and Radio Expenses		140,293.79
Membership Dues & Contns to Organizations		6,000.00
Advertising, Promotional and Marketing Expenses		66,715.80
Printing and Publication Expenses		326,609.24
Rent/Lease Expenses		1,013,375.06
Representation Expenses		6,142,429.36
Transportation and Delivery Expenses		46,649.47
Subscription Expenses		34,786.80
Survey Expense		177,340.00
Legal Services		109,015.30
Auditing Services		617,336.74
Consulting Services		1,495,000.00
Other General Services		20,600.00
Janitorial Services		2,230,243.72
Security Services		474,004.72
Other Professional Services		49,258.18

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**ALL FUNDS**  
**FOR THE QUARTER ENDED MARCH 2019**  
**Corporate Fund, General Fund and Special Fund**

Rep & Main.-Infrastructure Assets	15,718,672.76
Rep & Main.-Buildings and Other Structures	3,782,286.76
Rep & Main.-Machinery and Equipment	11,573,233.93
Rep & Main.-Transportation Equipment	6,208,441.88
Rep & Main.-Furnitures & Fixtures	42,222.00
Rep & Main.-Other Property,Plant & Equipment	151,013.00
Donations	22,149,308.30
Taxes, Duties and Licenses	1,325,935.15
Fidelity Bond Premiums	1,448,577.46
Insurance Expenses	1,864,428,014.21
Extraordinary and Miscellaneous Expenses	917,885.87
Other Maintenance & Operating Expenses	53,195,020.17
Bank Charges	13,350.00
Interest Expenses	7,181.71
<b>TOTAL EXPENSES</b>	<b>2,501,412,440.71</b>
<b>INCOME/ (LOSS) FROM OPERATION</b>	<b>(2,334,041,161.13)</b>
<b>Add/Deduct Other Income/Expenses:</b>	
Gain on Foreign Exchange (FOREX)	15,001,437.50
Loss on Foreign Exchange (FOREX)	(1,255,833.40)
	13,745,604.10
<b>TOTAL OTHER INCOME/EXPENSES</b>	<b>(2,320,295,557.03)</b>
<b>NET OPERATING INCOME/(LOSS) BEFORE NON-CASH EXPENSES</b>	
<b>Less Non-Cash Expenses:</b>	
Depreciation	16,734,885.30
Total Non-Cash Expenses	16,734,885.30
<b>NET INCOME/(LOSS) BEFORE SUBSIDY</b>	<b>(2,337,030,442.33)</b>
Subsidy Income from National Government (Subsidy to Operations)	5,774,180,557.65
<b>NET INCOME/(LOSS) AFTER SUBSIDY FOR THE IMPLEMENTATION OF VARIOUS PROJECTS</b>	<b>3,437,150,115.32</b>

CERTIFIED CORRECT:

  
**HELEN T. LAOYAN**  
 Acting Manager, Accounting Division

NOTED:

  
**EDITHA D. MORALES**  
 Manager, Financial Management Dept.