

NATIONAL IRRIGATION ADMINISTRATION
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
As at March 31, 2019
Corporate Fund, General Fund and Special Fund

ASSETS

CURRENT ASSETS

CASH

Cash-Collecting Officers	5,973,832.72	
Petty Cash	4,267,520.05	
Cash in Bank - Local Currency,Current Account	6,577,189,826.57	
Cash in Bank - Local Currency,Savings Account	81,575,861.29	
Cash in Bank - Local Currency,Time Deposits	386,255,698.51	
Cash in Bank - Foreign Currency,Savings Account	857,260.60	
Cash in Bank - Foreign Currency,Time Deposits	41,432,476.34	
Cash, Treasury/Agency Deposit, Regular	1,457,474.41	
Cash - National Treasury, MDS	4,454,236.63	7,103,464,187.12

RECEIVABLES

Accounts Receivable - ISF	21,416,640,032.88	
Due from Officers and Employees	12,014,430.42	
Due from National Government Agencies	855,856,195.41	
Due from Government Corporations	13,440,434,000.95	
Due from Local Government Units	179,700,819.45	
Due from Central Office	28,181,078.59	
Due from Other Funds	28,844,540.27	
Receivables - Disallowances/Charges	61,868,995.95	
Advances to Officers and Employees	27,042,326.75	
Advances to Special Disbursing Officer	21,521,370.21	
Advances for Operating Expenses	1,304,124.08	
Advances for Payroll	8,520,424.11	
Loans Receivables - others	4,924,652.42	
Other Receivables	408,362,630.32	
Total	<u>36,495,215,621.81</u>	
Less: Allowance for Impairment-Accounts Receivable	<u>4,046,295,261.78</u>	32,448,920,360.03

INVENTORIES

Merchandise Inventory	59,316,843.77	
Allowance for Impairment-Merchandise Inventory	93,179.20	
Merchandise Inventory, Net	<u>59,223,664.57</u>	
Office Supplies Inventory	3,425,817.36	
Semi-Expendable Other Machinery and Equipment	90,460.00	
Semi-Expendable Office Equipment	414,201.00	
Semi-Expendable Information and Communication Technology Equipment	387,918.00	
Semi-Expendable Furniture and Fixtures	1,003,715.00	
Fuel, Oil and Lubricants Inventory	5,614,498.04	
Construction Materials Inventory	45,676.96	
Other Supplies and Materials Inventory	177,613,066.00	247,867,218.93

PREPAYMENTS

Prepaid Rent	7,510,433.68	
Deposit on Letters of Credit	199,787.86	
Advances to Contractors	5,471,778,921.76	
Other Prepayments	8,666,344.47	5,488,155,487.77

OTHER CURRENT ASSETS

Guaranty Deposits	26,591,969.86	
		<u>26,591,969.86</u>

TOTAL CURRENT ASSETS

45,314,999,223.71

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NON CURRENT ASSETS

INVESTMENTS

Investments in Stocks	1,207,000.00	
Investments in Bonds-Local	1,600.00	
Other Investment - CE CASECNAN	72,711,387,972.78	
Other Investment - Marketable Securities	15,900.00	72,712,612,472.78

PROPERTY, PLANT & EQUIPMENT

Land		5,809,437,364.58
Other Land Improvements	32,654,015,312.76	
Less: Accumulated Depreciation - Land Impr't	<u>12,943,073,090.51</u>	19,710,942,222.25
Buildings	1,535,713,405.02	
Less: Accumulated Depreciation - Bldgs	<u>347,221,051.17</u>	1,188,492,353.85
Other Structures	120,945,906.40	
Less: Accumulated Depreciation - Other Structures	<u>43,915,114.14</u>	77,030,792.26
Power Supply Systems	83,664,054.61	
Less: Accumulated Depreciation - Power Supply Systems	<u>37,117,627.84</u>	46,546,426.77
Office Equipment	301,012,372.13	
Less: Accumulated Depreciation- Office Equipment	<u>138,282,186.58</u>	162,730,185.55
Furnitures and Fixtures	161,603,343.05	
Less: Accumulated Depreciation- Furniture & Fixtures	<u>45,817,858.55</u>	115,785,484.50
Information and Communication Technology Equipment	367,810,544.84	
Less: Accumulated Depreciation- Information and Communication Technolog	<u>164,516,625.58</u>	203,293,919.26
Books	609,590.18	
Less: Accumulated Depreciation- Books	<u>45,481.60</u>	564,108.58
Agricultural and Forestry Equipment	524,515,438.53	
Less: Accumulated Depreciation- Agricultural and Forestry Equipment	<u>1,394,567.55</u>	523,120,870.98
Communication Equipment	85,244,621.77	
Less: Accumulated Depreciation- Comm. Equipment	<u>40,800,540.56</u>	44,444,081.21
Construction and Heavy Equipment	699,206,083.04	
Less: Accumulated Depreciation- Cons. & Heavy	<u>406,038,974.11</u>	293,167,108.93
Disaster Response and Rescue Equipment	8,196,566.93	
Less: Accumulated Depreciation-Disaster Response and Rescue Equipment	<u>6,900,820.99</u>	1,295,745.95
Medical Equipment	975,136.00	
Less: Accumulated Depreciation- Medical Equipment	<u>705,251.14</u>	269,884.86
Military, Police and Security Equipment	3,526,273.70	
Less: Accumulated Depreciation- Military & Police	<u>2,171,414.24</u>	1,354,859.46
Sports Equipment	720,623.23	
Less: Accumulated Depreciation- Sports Equip.	<u>680,707.48</u>	39,915.75
Technical and Scientific Equipment	273,337,694.12	
Less: Accumulated Depreciation- Tech. & Scientific	<u>119,633,166.87</u>	153,704,527.25
Other Machineries and Equipment	926,696,063.28	
Less: Accumulated Depreciation- Other Machineries & Equip	<u>544,678,277.40</u>	382,017,785.88

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Motor Vehicles	401,973,050.95	
Less: Accumulated Depreciation-Motor Vehicles	284,568,314.38	117,404,736.57
Watercrafts	3,320,895.00	
Less: Accumulated Depreciation-Watercrafts	1,944,216.58	1,376,678.42
Other Transportation Equipment	42,807,155.85	
Less: Accumulated Depreciation-Other Transpo.	16,020,844.44	26,786,311.41
Other Property, Plant and Equipment	601,220,070.31	
Less: Accumulated Depreciation-Other PPE	530,125,600.73	71,094,469.58
Water Supply Systems	93,441,167,443.71	
Less: Accumulated Depreciation-Water Supply Systems	2,645,038,923.79	90,796,128,519.92
Other Assets	106,597,701.88	
Acc. Depn - Other Assets	22,262,984.87	84,334,717.01
Construction in Progress - Infrastructure Assets		151,383,851,415.62
Works of Arts and Archeological Specimens		169,000.00
Other Service Concession Assets		94,542.00
Road Networks		160,662,887.98
Work/Zoo Animals		549,228.90
TOTAL NON CURRENT ASSETS		344,069,302,618.05
TOTAL ASSETS		389,384,301,841.76
 LIABILITIES		
CURRENT LIABILITIES		
Payable Accounts		
Accounts Payables	12,893,738,612.74	
Notes Payables	128,022.47	
Due to Officers & Employees	37,753,251.82	12,931,619,887.03
Inter-Agency Payables		
Due to Treasurer of the Philippines	65,383,106,427.12	
Due to BIR	401,148,793.17	
Due to GSIS	39,758,410.88	
Due to Pag-Ibig	10,026,931.55	
Due to PHILHEALTH	7,287,336.76	
Due to Other NGAs	13,543,834,294.74	
Due to Government Corporations	306,217,448.79	
Due to LGUs	25,066,000.52	
Due to Central Office	49,474,616.11	
Due to Regional Office	1,130,774,715.94	
Due to Other Funds	180,663,351.03	81,077,358,326.61
Other Liabilities Accounts		
Guaranty/Security Deposits Payable	1,209,725,473.61	
Costumers Deposit Payable	1,639,157.60	
Bail Bonds Payable	30,447,863.86	
Other Payables	2,994,553,258.64	4,236,365,753.71
TOTAL CURRENT LIABILITIES		98,245,343,967.35
NON CURRENT LIABILITIES		
Loans Payable - Domestic	7,335,086,475.21	
Loans Payable - Foreign	271,254,058.75	
Other Long Term Liabilities	-	
TOTAL NON CURRENT LIABILITIES		7,606,340,533.96

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Deferred Credit	8,074,850,446.45	
Deferred Credits (ISF)	6,762,788,758.07	
Deferred Credits (PA/CIS/CIP)	6,925,473,672.60	
Other Deferred Credits	408,675,576.38	
TOTAL DEFERRED CREDITS		<u>22,171,788,453.50</u>
TOTAL LIABILITIES		128,023,472,954.81
EQUITY		
Accumulated Surplus/(Deficit)	268,921,075,831.06	
Capital Stock	5,559,191,864.58	
Retained Earnings	(13,119,438,808.69)	
TOTAL EQUITY		<u>261,360,828,886.95</u>
TOTAL LIABILITIES & EQUITY		<u><u>389,384,301,841.76</u></u>

Certified Correct:



HELEN T. LAO YAN

Acting Manager, Accounting Division

Noted:



EDITHA D. MORALES

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