

**NATIONAL IRRIGATION ADMINISTRATION**

*Edsa, Diliman, Quezon City*

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**

**ALL FUNDS**

**FOR THE QUARTER ENDED JUNE 30, 2019**

**501 COB, General Fund, and Special Fund**

**REVENUES**

**Operating Income**

Irrigation Service Fees-Current Account	4,925,117.72	
Irrigation Service Fees-Back Account	3,428,967.15	
Less: 10% Discount on ISF	208,635.82	8,145,449.05
CIP/CIS/RIS Amortization & Equity		853,619.51
Pump Amortization & Equity		-
Fines and Penalties-Service Income		
ISF - Back Account - Penalty	206,989.90	
CIS/Pump Amortization - Interest and Penalty	-	206,989.90
Rent Income		31,693,023.79
Management Fees		25,596,780.76
Service Fees		156,063,871.79
BHEP	37,767,996.83	
SNAP	48,782,606.76	
FGHP	69,513,268.20	
Energy Delivery Fee - NPC		35,283,561.28
<b>TOTAL</b>		<b>257,843,296.08</b>

**Non-Operating Income**

Interest		8,077,497.03
Miscellaneous Income		25,413,875.31
Other Fines and Penalties		331,367.03
Income from Grants and Donations in Cash		6,000.00
<b>Total</b>		<b>33,828,739.37</b>

**TOTAL REVENUES**

291,672,035.45

**LESS EXPENSES:**

Personal Services		1,003,296,019.52
Travelling Expenses - Local		28,206,009.15
Travelling Expenses - Foreign		5,370,005.31
Training Expenses		28,473,274.38
Scholarship Grants/Expenses		-
Office Supplies Expenses		16,100,867.06
Accountable Forms Expenses		358,382.00
Food Supplies Expense		111,220.05
Drugs and Medicines Expenses		161,434.79
Medical, Dental & Laboratory Supplies Expenses		2,428,737.00
Fuel, Oil and Lubricants Expenses		33,102,779.27
Other Supplies and Materials Expenses		10,034,719.29
Semi-Expandable-Machinery and Equipment Expenses		510,571.00
Semi-Expendable Furniture, Fixtures and Books Expenses		2,986,964.93
Water Expenses		3,720,688.04
Electricity Expenses		62,557,322.14
Other Utility Expenses		19,989.72
Postage and Courier Services		990,603.90
Telephone Expenses		8,030,860.30
Internet Subscription Expenses		2,473,153.48
Cable, Satellite, Telegraph, and Radio Expenses		369,631.21
Membership Dues & Contns to Organizations		10,700.00
Awards/Rewards Expenses		43,000.00
Advertising, Promotional and Marketing Expenses		80,479.80
Printing and Publication Expenses		550,181.34
Rent/Lease Expenses		5,173,229.27
Representation Expenses		10,438,197.59
Transportation and Delivery Expenses		140,238.11
Subscription Expenses		60,336.80
Survey Expense		177,340.00
Legal Services		622,109.30
Auditing Services		56,461,599.28
Consulting Services		4,445,000.00
Other General Services		24,979.00
Janitorial Services		7,001,218.36
Security Services		2,409,068.48
Other Professional Services		418,108.31

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**ALL FUNDS**

**FOR THE QUARTER ENDED JUNE 30, 2019**

**501 COB, General Fund, and Special Fund**

Rep & Main.-Land Improvements	469,800.00
Rep & Main.-Infrastructure Assets	23,677,650.26
Rep & Main.-Buildings and Other Structures	8,080,780.44
Rep & Main.-Machinery and Equipment	13,721,678.58
Rep & Main.-Transportation Equipment	15,349,272.84
Rep & Main.-Furnitures & Fixtures	481,615.00
Rep & Main.-Other Property,Plant & Equipment	559,942.00
Donations	49,504.50
Taxes, Duties and Licenses	2,450,614.65
Fidelity Bond Premiums	2,721,948.64
Insurance Expenses	5,173,685.42
Extraordinary and Miscellaneous Expenses	1,779,490.82
Other Maintenance & Operating Expenses	98,596,453.32
Bank Charges	51,993.09
Interest Expenses	16,445.32
<b>TOTAL EXPENSES</b>	<b>1,470,539,893.06</b>
<b>INCOME/ (LOSS) FROM OPERATION</b>	<b>(1,178,867,857.61)</b>
<b>Add/Deduct Other Income/Expenses:</b>	
Gain on Foreign Exchange (FOREX)	15,035,192.90
Loss on Foreign Exchange (FOREX)	(2,020,731.11)
<b>TOTAL OTHER INCOME/EXPENSES</b>	<b>13,014,461.79</b>
<b>NET OPERATING INCOME/(LOSS) BEFORE NON-CASH EXPENSES</b>	<b>(1,165,853,395.82)</b>
<b>Less Non-Cash Expenses:</b>	
Impairment Loss-Loans and Receivables	1,861,331,000.00
Depreciation	34,029,426.32
<b>Total Non-Cash Expenses</b>	<b>1,895,360,426.32</b>
<b>NET INCOME/(LOSS) BEFORE SUBSIDY</b>	<b>(3,061,213,822.14)</b>
Subsidy Income from National Government (Subsidy to Operations)	13,259,708,477.97
<b>NET INCOME/(LOSS) AFTER SUBSIDY FOR THE IMPLEMENTATION OF VARIOUS PROJECTS</b>	<b>10,198,494,655.83</b>

CERTIFIED CORRECT:

  
HELEN T. LAOYAN

Acting Manager, Accounting Division

NOTED:

  
EDITHA D. MORALES

Manager, Financial Management Dept.