

NATIONAL IRRIGATION ADMINISTRATION
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
As at June 30, 2019
501 COB, General Fund, and Special Fund

ASSETS

CURRENT ASSETS

CASH

Cash-Collecting Officers	5,531,118.17	
Petty Cash	4,456,551.65	
Cash in Bank - Local Currency,Current Account	7,348,089,730.80	
Cash in Bank - Local Currency,Savings Account	89,354,199.09	
Cash in Bank - Local Currency,Time Deposits	390,309,727.35	
Cash in Bank - Foreign Currency,Savings Account	857,260.60	
Cash in Bank - Foreign Currency,Time Deposits	40,907,705.37	
Cash, Treasury/Agency Deposit, Regular	3,486,764.83	
Cash - National Treasury, MDS	4,454,236.73	7,887,447,294.60

RECEIVABLES

Accounts Receivable - ISF	19,359,547,367.57	
Due from Officers and Employees	13,436,462.71	
Due from National Government Agencies	844,207,416.79	
Due from Government Corporations	13,435,066,311.38	
Due from Local Government Units	177,800,889.53	
Due from Central Office	1,033,041,937.50	
Due from Other Funds	21,071,706.86	
Receivables - Disallowances/Charges	59,545,964.56	
Advances to Officers and Employees	25,976,296.75	
Advances to Special Disbursing Officer	20,290,636.89	
Advances for Operating Expenses	1,254,927.33	
Advances for Payroll	9,041,779.24	
Loans Receivables - others	4,924,652.42	
Other Receivables	378,822,797.48	
Total	<u>35,384,029,147.01</u>	
Less: Allowance for Impairment-Accounts Receivable	<u>3,637,169,882.15</u>	31,746,859,264.86

INVENTORIES

Merchandise Inventory	59,316,843.77	
Allowance for Impairment-Merchandise Inventory	-	
Merchandise Inventory, Net	<u>59,316,843.77</u>	
Office Supplies Inventory	30,476,285.51	
Semi-Expendable Other Machinery and Equipment	90,460.00	
Semi-Expendable Office Equipment	405,206.00	
Semi-Expendable Information and Communication Technology Equipment	408,362.00	
Semi-Expendable Furniture and Fixtures	1,012,315.00	
Fuel, Oil and Lubricants Inventory	2,576,470.37	
Construction Materials Inventory	45,676.96	
Other Supplies and Materials Inventory	163,760,140.57	258,143,762.18

PREPAYMENTS

Prepaid Rent	7,510,433.68	
Deposit on Letters of Credit	199,787.86	
Advances to Contractors	5,877,208,659.52	
Other Prepayments	8,666,344.47	5,893,585,225.53

OTHER CURRENT ASSETS

Guaranty Deposits	37,447,443.70	
		<u>37,447,443.70</u>

TOTAL CURRENT ASSETS

45,823,482,990.86

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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	74,441,801,833.84	
Other Investment - Marketable Securities	15,900.00	74,443,026,333.84

PROPERTY, PLANT & EQUIPMENT

Land		5,763,536,088.98
Other Land Improvements	32,700,264,208.91	
Less: Accumulated Depreciation - Land Impr't	<u>12,947,469,569.69</u>	19,752,794,639.22
Buildings	1,575,368,240.19	
Less: Accumulated Depreciation - Bldgs	<u>348,578,735.96</u>	1,226,789,504.23
Other Structures	120,235,875.96	
Less: Accumulated Depreciation - Other Structures	<u>42,840,474.14</u>	77,395,401.82
Power Supply Systems	84,638,415.18	
Less: Accumulated Depreciation - Power Supply Systems	<u>37,117,627.84</u>	47,520,787.34
Office Equipment	304,797,810.49	
Less: Accumulated Depreciation- Office Equipment	<u>134,620,707.42</u>	170,177,103.07
Furnitures and Fixtures	164,276,965.82	
Less: Accumulated Depreciation- Furniture & Fixtures	<u>45,062,373.05</u>	119,214,592.77
Information and Communication Technology Equipment	374,713,020.26	
Less: Accumulated Depreciation- Information and Communication Technolog	<u>159,799,658.51</u>	214,913,361.75
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>1,750,922.55</u>	522,764,515.98
Communication Equipment	84,975,650.30	
Less: Accumulated Depreciation- Comm. Equipment	<u>40,530,799.84</u>	44,444,850.46
Construction and Heavy Equipment	707,110,428.04	
Less: Accumulated Depreciation- Cons. & Heavy	<u>415,228,035.22</u>	291,882,392.82
Disaster Response and Rescue Equipment	7,909,531.22	
Less: Accumulated Depreciation- Disaster Response and Rescue Equipment	<u>6,619,775.28</u>	1,289,755.94
Medical Equipment	972,536.00	
Less: Accumulated Depreciation- Medical Equipment	<u>705,017.14</u>	267,518.86
Military, Police and Security Equipment	3,552,648.70	
Less: Accumulated Depreciation- Military & Police	<u>2,172,464.24</u>	1,380,184.46
Sports Equipment	812,623.23	
Less: Accumulated Depreciation- Sports Equip.	<u>680,707.48</u>	131,915.75
Technical and Scientific Equipment	282,229,264.31	
Less: Accumulated Depreciation- Tech. & Scientific	<u>119,087,832.75</u>	163,141,431.56
Other Machineries and Equipment	894,290,048.83	
Less: Accumulated Depreciation- Other Machineries & Equip	<u>512,491,485.50</u>	381,798,563.33

**NATIONAL IRRIGATION ADMINISTRATION
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ALL FUNDS**

As at June 30, 2019

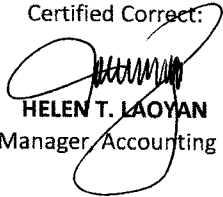
Motor Vehicles	421,529,680.24	
Less: Accumulated Depreciation-Motor Vehicles	<u>285,310,883.12</u>	136,218,797.12
Watercrafts	3,320,895.00	
Less: Accumulated Depreciation-Watercrafts	<u>1,946,841.58</u>	1,374,053.42
Other Transportation Equipment	34,091,384.17	
Less: Accumulated Depreciation-Other Transpo.	<u>43,328,320.66</u>	(9,236,936.49)
Other Property, Plant and Equipment	603,321,694.19	
Less: Accumulated Depreciation-Other PPE	<u>586,190,732.79</u>	17,130,961.40
Water Supply Systems	95,858,967,826.01	
Less: Accumulated Depreciation-Water Supply Systems	<u>2,601,358,629.28</u>	93,257,609,196.73
Other Assets	107,129,821.50	
Acc. Depn - Other Assets	<u>8,397,404.86</u>	98,732,416.64
Construction in Progress - Infrastructure Assets		154,285,804,780.04
Works of Arts and Archeological Specimens		169,000.00
Other Service Concession Assets		94,542.00
Road Networks		163,949,359.85
Work/Zoo Animals		<u>549,228.90</u>
TOTAL NON CURRENT ASSETS		<u><u>351,175,428,450.36</u></u>
TOTAL ASSETS		<u><u>396,998,911,441.22</u></u>
LIABILITIES		
CURRENT LIABILITIES		
Payable Accounts		
Accounts Payables	12,968,178,670.82	
Notes Payables	128,022.47	
Due to Officers & Employees	<u>34,091,074.76</u>	13,002,397,768.05
Inter-Agency Payables		
Due to Treasurer of the Philippines	65,383,123,054.11	
Due to BIR	344,064,126.75	
Due to GSIS	43,240,057.02	
Due to Pag-Ibig	10,113,107.86	
Due to PHILHEALTH	7,684,607.71	
Due to Other NGAs	13,502,588,764.47	
Due to Government Corporations	257,157,201.48	
Due to LGUs	23,712,340.12	
Due to Central Office	51,969,656.51	
Due to Regional Office	2,512,610,938.32	
Due to Other Funds	<u>221,930,804.66</u>	82,358,194,659.01
Other Liabilities Accounts		
Guaranty/Security Deposits Payable	1,225,613,457.11	
Costumers Deposit Payable	1,639,157.60	
Bail Bonds Payable	30,209,460.12	
Other Payables	<u>4,204,338,292.92</u>	<u>5,461,800,367.75</u>
TOTAL CURRENT LIABILITIES		100,822,392,794.81
NON CURRENT LIABILITIES		
Loans Payable - Domestic	7,335,086,475.21	
Loans Payable - Foreign	271,254,058.75	
TOTAL NON CURRENT LIABILITIES		<u>7,606,340,533.96</u>

**NATIONAL IRRIGATION ADMINISTRATION
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 ALL FUNDS**

As at June 30, 2019

Deferred Credit	8,103,020,691.84	
Deferred Credits (ISF)	5,658,988,511.93	
Deferred Credits (PA/CIS/CIP)	6,263,428,039.28	
Other Deferred Credits	77,513,124.72	
TOTAL DEFERRED CREDITS		20,102,950,367.77
TOTAL LIABILITIES		128,531,683,696.11
EQUITY		
Accumulated Surplus/(Deficit)	276,023,086,008.05	
Capital Stock	5,559,191,864.58	
Retained Earnings	(13,115,050,127.94)	
TOTAL EQUITY		268,467,227,744.69
TOTAL LIABILITIES & EQUITY		396,998,911,441.80

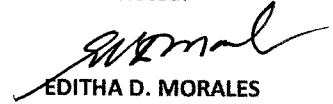
Certified Correct:



HELEN T. LAOYAN

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Noted:



EDITHA D. MORALES

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