

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

ASSETS

CURRENT ASSETS

CASH

Cash-Collecting Officers	5,340,950.24	
Petty Cash	4,347,671.78	
Cash in Bank - Local Currency,Current Account	14,455,397,232.43	
Cash in Bank - Local Currency,Savings Account	56,051,515.87	
Cash in Bank - Local Currency,Time Deposits	394,812,776.73	
Cash in Bank - Foreign Currency,Savings Account	857,260.60	
Cash in Bank - Foreign Currency,Time Deposits	41,104,696.01	
Cash, Treasury/Agency Deposit, Regular	5,417,502.48	
Cash - National Treasury, MDS	8,821,228.74	14,972,150,834.88

RECEIVABLES

Accounts Receivable - ISF	20,166,126,344.07	
Due from Officers and Employees	12,347,986.41	
Due from National Government Agencies	842,297,075.75	
Due from Government Corporations	13,440,311,133.52	
Due from Local Government Units	178,199,832.74	
Due from Central Office	143,238,173.95	
Due from Other Funds	27,465,152.18	
Receivables - Disallowances/Charges	69,010,049.90	
Advances to Officers and Employees	24,667,534.58	
Advances to Special Disbursing Officer	21,196,335.42	
Advances for Operating Expenses	1,078,844.17	
Advances for Payroll	10,093,238.15	
Loans Receivables - others	4,924,652.42	
Other Receivables	369,075,523.14	
Total	<u>35,313,129,790.44</u>	
Less: Allowance for Impairment-Accounts Receivable	<u>6,526,509,497.56</u>	28,786,620,292.88

INVENTORIES

Merchandise Inventory	68,153,822.96	
Allowance for Impairment-Merchandise Inventory	93,179.20	
Merchandise Inventory, Net	<u>68,060,643.76</u>	
Office Supplies Inventory	32,105,130.89	
Semi-Expendable Other Machinery and Equipment	85,760.00	
Semi-Expendable Office Equipment	381,006.00	
Semi-Expendable Information and Communication Technology Equipment	657,073.22	
Semi-Expendable Furniture and Fixtures	655,115.00	
Fuel, Oil and Lubricants Inventory	5,904,243.37	
Construction Materials Inventory	71,916.96	
Other Supplies and Materials Inventory	163,751,010.73	271,932,639.27

PREPAYMENTS

Prepaid Rent	7,510,433.68	
Deposit on Letters of Credit	199,787.86	
Advances to Contractors	6,385,688,277.20	
Other Prepayments	8,666,344.47	6,402,064,843.21

OTHER CURRENT ASSETS

Guaranty Deposits	26,644,469.86	
		<u>26,644,469.86</u>

TOTAL CURRENT ASSETS

50,459,413,080.10

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NON CURRENT ASSETS
INVESTMENTS

Investment Property	13,488,172.47	
Investments in Stocks	1,207,000.00	
Investments in Bonds-Local	1,600.00	
Other Investment - CE CASECNAN	75,180,038,315.66	
Other Investment - Marketable Securities	15,900.00	75,194,750,988.13

PROPERTY, PLANT & EQUIPMENT

Land		5,782,054,139.59
Other Land Improvements	32,150,439,299.80	
Less: Accumulated Depreciation - Land Impr't	12,907,674,270.48	19,242,765,029.32
Buildings	2,225,130,186.81	
Less: Accumulated Depreciation - Bldgs	712,291,145.58	1,512,839,041.23
Other Structures	125,071,875.88	
Less: Accumulated Depreciation - Other Structures	42,840,474.14	82,231,401.74
Power Supply Systems	89,136,478.65	
Less: Accumulated Depreciation - Power Supply Systems	37,117,627.84	52,018,850.81
Office Equipment	310,173,215.13	
Less: Accumulated Depreciation- Office Equipment	134,204,955.29	175,968,259.84
Furnitures and Fixtures	167,939,837.39	
Less: Accumulated Depreciation- Furniture & Fixtures	44,691,742.51	123,248,094.88
Information and Communication Technology Equipment	378,143,166.77	
Less: Accumulated Depreciation- Information and Communication Technolog	156,175,855.09	221,967,311.68
Books	580,812.35	
Less: Accumulated Depreciation- Books	19,581.55	561,230.80
Agricultural and Forestry Equipment	523,789,978.53	
Less: Accumulated Depreciation- Agricultural and Forestry Equipment	1,565,864.55	522,224,113.98
Communication Equipment	86,102,841.38	
Less: Accumulated Depreciation- Comm. Equipment	40,071,585.90	46,031,255.48
Construction and Heavy Equipment	843,771,445.04	
Less: Accumulated Depreciation- Cons. & Heavy	415,358,386.43	428,413,058.61
Disaster Response and Rescue Equipment	7,928,705.22	
Less: Accumulated Depreciation-Disaster Response and Rescue Equipment	6,592,582.20	1,336,123.02
Medical Equipment	942,979.00	
Less: Accumulated Depreciation- Medical Equipment	668,280.49	274,698.51
Military, Police and Security Equipment	3,446,770.70	
Less: Accumulated Depreciation- Military & Police	2,101,111.32	1,345,659.38
Sports Equipment	798,773.23	
Less: Accumulated Depreciation- Sports Equip.	667,657.74	131,115.49
Technical and Scientific Equipment	317,795,945.00	
Less: Accumulated Depreciation- Tech. & Scientific	119,450,863.94	198,345,081.06
Other Machineries and Equipment	881,869,467.00	
Less: Accumulated Depreciation- Other Machineries & Equip	512,270,447.34	369,599,019.66

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Motor Vehicles	531,334,616.08	
Less: Accumulated Depreciation-Motor Vehicles	<u>289,084,667.80</u>	242,249,948.28
Watercrafts	3,320,895.00	
Less: Accumulated Depreciation-Watercrafts	<u>1,949,466.58</u>	1,371,428.42
Other Transportation Equipment	33,632,345.47	
Less: Accumulated Depreciation-Other Transpo.	<u>15,940,059.16</u>	17,692,286.31
Other Property, Plant and Equipment	603,359,212.19	
Less: Accumulated Depreciation-Other PPE	<u>530,964,973.22</u>	72,394,238.97
Water Supply Systems	96,571,515,454.95	
Less: Accumulated Depreciation-Water Supply Systems	<u>2,671,055,707.33</u>	93,900,459,747.62
Other Assets	107,497,160.30	
Acc. Depn - Other Assets	<u>35,918,429.26</u>	71,578,731.04
Construction in Progress - Infrastructure Assets		150,164,047,362.95
Works of Arts and Archeological Specimens		169,000.00
Other Service Concession Assets		94,542.00
Road Networks		<u>166,764,646.82</u>
TOTAL NON CURRENT ASSETS		<u><u>348,592,926,405.62</u></u>
TOTAL ASSETS		<u><u>399,052,339,485.71</u></u>
LIABILITIES		
CURRENT LIABILITIES		
Payable Accounts		
Accounts Payables	6,123,455,728.13	
Notes Payables	1,159,783.79	
Due to Officers & Employees	<u>34,938,089.80</u>	6,159,553,601.72
Inter-Agency Payables		
Due to Treasurer of the Philippines	65,384,526,139.34	
Due to BIR	352,110,933.85	
Due to GSIS	40,957,314.60	
Due to Pag-Ibig	10,812,852.63	
Due to PHILHEALTH	7,433,255.57	
Due to Other NGAs	13,488,891,645.25	
Due to Government Corporations	302,633,125.11	
Due to LGUs	22,030,494.85	
Due to Central Office	(829,639,783.63)	
Due to Regional Office	1,092,528.80	
Due to Other Funds	<u>125,295,163.03</u>	78,906,143,669.39
Other Liabilities Accounts		
Guaranty/Security Deposits Payable	1,279,815,329.07	
Costumers Deposit Payable	1,457,537.64	
Performance/Bidders Bonds Payable	24,199,988.61	
Other Payables	<u>4,112,141,710.31</u>	5,417,614,565.63
TOTAL CURRENT LIABILITIES		90,483,311,836.74
NON CURRENT LIABILITIES		
Loans Payable - Domestic	975,000,000.00	
TOTAL NON CURRENT LIABILITIES		<u>975,000,000.00</u>

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Deferred Credit	2,935,728,746.51	
Deferred Credits (ISF)	6,578,769,456.18	
Deferred Credits (PA/CIS/CIP)	6,014,939,405.29	
Other Deferred Credits	5,427,911,020.38	
TOTAL DEFERRED CREDITS		20,957,348,628.36
TOTAL LIABILITIES		112,415,660,465.10
EQUITY		
Accumulated Surplus/(Deficit)	262,148,600,935.92	
Share Capital	5,559,191,864.58	
Retained Earnings	18,928,886,220.12	
TOTAL EQUITY		286,636,679,020.62
TOTAL LIABILITIES & EQUITY		399,052,339,485.71

Certified Correct:

Noted:



HELEN T. LAOYAN

Acting Manager, Accounting Division



EDITHA D. MORALES

Manager, Financial Management Dept.