



Republic of the Philippines
National Irrigation Administration
Edsa, Diliman, Quezon City

NATIONAL IRRIGATION ADMINISTRATION
CONDENSED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT JUNE 30, 2023

ASSETS

CURRENT ASSETS

Cash and cash equivalents	25,466,985,472
Receivables, net	1,726,361,995
Inventories, net	58,664,968
Other current Assets	2,841,569,080

TOTAL CURRENT ASSETS	30,093,581,515
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NON-CURRENT ASSETS

Property, Plant and Equipment, net	306,362,802,224
Intangible Assets	92,798,803

TOTAL NON CURRENT ASSETS	306,455,601,027
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TOTAL ASSETS	336,549,182,542
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LIABILITIES

CURRENT LIABILITIES

Financial Liabilities	782,745,068
Inter-Agency Payables	76,179,622,518
Trust Liabilities	2,778,066,802
Provisions	1,001,382,622
Other Payables	2,447,369,285

TOTAL CURRENT LIABILITIES	83,189,186,296
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NON-CURRENT LIABILITIES

Deferred Credits/Unearned Revenue/lr	5,038,089,322
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TOTAL NON CURRENT LIABILITIES	5,038,089,322
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TOTAL LIABILITIES	88,227,275,618
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NET ASSETS (Total Assets less Total Liabilities)	248,321,906,923
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EQUITY

Government Equity	248,321,906,923
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NET ASSETS/EQUITY	248,321,906,923
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Certified Correct:


SHARILYN A. BLIZA

Manager, Accounting Division

Noted by :


RALPH LAUREN A. DU

Deputy Administrator for Administrative
& Finance



Republic of the Philippines
National Irrigation Administration
Edsa, Diliman, Quezon City

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT JUNE 30, 2023

ASSETS

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

25,466,985,472

Cash on Hand

7,701,718

Cash-Collecting Officers

2,355,733

Petty Cash

5,345,985

Cash in Bank - Local Currency

24,848,905,957

Cash in Bank - Local Currency, Current Account

24,797,086,511

Cash in Bank - Local Currency, Savings Account

51,819,446

Cash in Bank - Foreign Currency

100,160,216

Cash in Bank - Foreign Currency, Savings Account

100,160,216

Treasury/Agency Cash Accounts

25,946

Cash, Treasury/Agency Deposit, Regular

25,946

Cash Equivalents

510,191,635

Cash in Bank - Local Currency, Time Deposits

464,902,453

Cash in Bank - Foreign Currency, Time Deposits

45,289,182

RECEIVABLES

1,726,361,995

Loans and Receivable Accounts

167,792,621

Accounts Receivable

5,414,631,221

Less: Allowance for Impairment-Accounts Receivable

(5,246,883,521)

Accounts Receivable, net

167,747,700

Loans Receivables - Others

3,842,915

Less: Allowance for Impairment - Loans Receivable-Others

(3,797,994)

Loans Receivables - others, net

44,921

Lease Receivable

107,660

Operating Lease Receivable

400,000

Less: Allowance for Impairment-Operating Lease Receivable

(292,340)

Operating Lease Receivable, net

107,660

Inter-Agency Receivables

112,631,836

Due from National Government Agencies

721,092,214

Less: Allowance for Impairment-Due from National Government Agencies

(690,791,434)

Due from National Government Agencies, net

30,300,780

Due from Local Government Units

80,500,306

Less: Allowance for Impairment-Due from Local Government Units

(69,801,129)

Due from Local Government Units, net

10,699,177

Due from Other Government Corporations

104,721,086

Less: Allowance for Impairment-Due from Other Government Corporations

(33,089,208)

Due from Other Government Corporations, net

71,631,879

Intra-Agency Receivables

27,637,381

Due from Other Funds

27,637,381



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Other Receivables

	1,418,192,497
Receivables - Disallowances/Charges	
Due from Officers and Employees	95,346,044
Less: Allowance for impairment-Due from Officers and Employees	7,467,625
Due from Officers and Employees, net	(4,660,089)
Other Receivables	2,807,536
Less: Allowance for Impairment-Other Receivables	1,819,508,161
Other Receivables, net	(499,469,244)
	1,320,038,917

INVENTORIES

Inventory Held for Distribution

Property and Equipment for Distribution	10,052,581
	10,052,581

Inventory Held for Consumption

Office Supplies Inventory	35,587,105
Drugs and Medicines Inventory	14,647,699
Medical, Dental and Laboratory Supplies Inventory	3,551
Fuel, Oil and Lubricants Inventory	84,706
Textbooks and Instructional Materials Inventory	1,842,646
Construction Materials Inventory	18,534
Other Supplies and Materials Inventory	15,718,523
	3,271,447

Semi-Expendable Machinery and Equipment

Semi-Expendable Office Equipment	8,540,624
Semi-Expendable Information and Communication Technology Equipment	1,745,681
Semi-Expendable Agricultural and Forestry Equipment	3,736,330
Semi-Expendable Communication Equipment	38,064
Semi-Expendable Military, Police and Security Equipment	83,444
Semi-Expendable Medical Equipment	687,933
Semi-Expendable Sports Equipment	15,108
Semi-Expendable Technical and Scientific Equipment	16,959
Semi-Expendable Construction Equipment	1,067,410
Semi-Expendable Other Machinery and Equipment	37,206
	1,112,489

Semi-Expendable Furniture and Fixtures

Semi-Expendable Furniture and Fixtures	4,484,657
	4,484,657

OTHER CURRENT ASSETS

Advances

	44,599,269
Advances for Operating Expenses	1,361,033
Advances for Payroll	4,372,591
Advances to Special Disbursing Officer	8,908,221
Advances to Officers and Employees	29,957,424

Prepayments

	2,754,964,266
Advances to Contractors	2,737,081,359
Prepaid Rent	1,220,330
Other Prepayments	16,662,577

Deposits

	37,330,142
Guaranty Deposits	33,292,859
Other Deposits	4,037,283



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Other Assets	4,675,404
Other Assets	46,813,375
Less: Allowance for Impairment - Other Assets	(42,137,971)
Other Assets, net	4,675,404
TOTAL CURRENT ASSETS	30,093,581,515
NON CURRENT ASSETS	
OTHER INVESTMENTS	0
Other Investments	0
Investments in Stocks	1,225,000
Less: Allowance for Impairment-Investment in Stocks	(1,225,000)
Investments in Stocks, net	0
Other Investment	15,900
Less: Allowance for Impairment-Other Investments	(15,900)
Other Investment, net	0
PROPERTY, PLANT & EQUIPMENT	306,362,802,224
Land	4,121,418,654
Land	4,121,418,654
Land Improvements	9,248,679,808
Land Improvements, Aquaculture Structures	2,197,816
Less: Accumulated Impairment Losses-Land Improvements, Aquaculture Structures	(1,702,420)
Land Improvements, Aquaculture Structures, net	495,396
Other Land Improvements	25,410,075,385
Less: Accumulated Depreciation-Other Land Improvements	(16,161,890,974)
Other Land Improvements, net	9,248,184,412
Infrastructure Assets	181,294,676,109
Road Networks	514,216,463
Less: Accumulated Depreciation - Road Networks	(83,455,139)
Road Networks, net	430,761,324
Flood Control System	2,416,696
Less: Accumulated Depreciation-Flood Control System	(2,295,861)
Flood Control System, net	120,835
Water Supply Systems	227,506,953,452
Less: Accumulated Depreciation - Water Supply Systems	(52,238,581,178)
Water Supply Systems, net	175,268,372,274
Power Supply System	5,538,289,692
Less: Accumulated Depreciation - Power Supply System	(328,136,111)
Power Supply System, net	5,210,153,581
Communications Networks	2,374,199
Less: Accumulated Depreciation-Communications Networks	(225,549)
Communications Networks, net	2,148,650
Other Infrastructure Assets	418,801,799
Less: Accumulated Depreciation - Other Infrastructure Assets	(35,682,354)
Other Infrastructure Assets, net	383,119,445
Buildings and Other Structures	2,907,572,302
Buildings	3,675,206,258
Less: Accumulated Depreciation-Buildings	(1,109,990,293)
Buildings, net	2,565,215,965
Other Structures	495,375,996
Less: Accumulated Depreciation - Other Structures	(153,019,659)
Other Structures, net	342,356,336



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Machinery and Equipment	2,762,588,687
Office Equipment	504,424,753
Less: Accumulated Depreciation - Office Equipment	(264,083,967)
Office Equipment, net	(35,667)
Information and Communication Technology Equipment	240,305,118
Less: Accumulated Depreciation - Info & Comm. Tech. Equip	786,936,388
Information and Communication Technology Equipment, net	(379,788,606)
Agricultural and Forestry Equipment	407,147,782
Less: Accumulated Depreciation - Agricultural and Forestry Equip.	527,830,875
Agricultural and Forestry Equipment, net	(8,498,871)
Communication Equipment	519,332,004
Less: Accumulated Depreciation - Communication Equipment	115,219,532
Communication Equipment, net	(54,460,833)
Construction and Heavy Equipment	60,758,699
Less: Accumulated Depreciation - Construction and Heavy Equipment	1,323,169,603
Construction and Heavy Equipment, net	(756,459,532)
Disaster Response and Rescue Equipment	566,710,072
Less: Accumulated Depreciation - Disaster Response and Rescue Equipment	7,228,435
Disaster Response and Rescue Equipment, net	(6,092,961)
Military, Police and Security Equipment	1,135,474
Less: Accumulated Depreciation - Military & Police and Security Equipment	3,375,414
Military, Police and Security Equipment, net	(1,242,253)
Medical Equipment	2,133,160
Less: Accumulated Depreciation - Medical Equipment	3,197,139
Medical Equipment, net	(2,036,137)
Printing Equipment	1,161,002
Less: Accumulated Depreciation - Printing Equipment	3,747,399
Medical Equipment, net	(1,290,511)
Sports Equipment	2,456,888
Less: Accumulated Depreciation - Sports Equipment	1,605,837
Sports Equipment, net	(413,536)
Technical and Scientific Equipment	1,192,301
Less: Accumulated Depreciation - Technical and Scientific Equipment	882,089,803
Technical and Scientific Equipment, net	(328,130,968)
Electrical Equipment	553,958,835
Less: Accumulated Depreciation - Electrical Equipment	15,194,600
Electrical Equipment, net	(3,170,471)
Other Machinery and Equipment	12,024,129
Less: Accumulated Depreciation - Other Equipment	1,008,410,613
Other Equipment, net	(614,137,388)
	394,273,225
Transportation Equipment	334,222,342
Motor Vehicles	847,173,281
Less: Accumulated Depreciation - Motor Vehicles	(523,940,580)
Motor Vehicles, net	323,232,700
Watercrafts	3,259,690
Less: Accumulated Depreciation - Watercrafts	(2,820,677)
Watercrafts, net	439,013
Other Transportation Equipment	37,993,448
Less: Accumulated Depreciation - Other Transportation Equipment	(27,442,819)
Other Transportation Equipment, net	10,550,629
Furniture, Fixtures and Books	139,524,417
Furnitures and Fixtures	194,276,147
Less: Accumulated Depreciation - Furniture & Fixtures	(54,997,625)
Furnitures and Fixtures, net	139,278,522



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Books	550,902
Less: Accumulated Depreciation - Books	(905,007)
Books, net	245,895
Leased Assets	379,225
Leased Assets, Machinery and Equipment	383,480
Less: Accumulated Depreciation - Leased Assets, Machinery and Equipment	(4,255)
Leased Assets, Machinery and Equipment, net	379,225
Heritage Assets	169,000
Works of Arts and Archeological Specimens	169,000
Other Property, Plant and Equipment	2,524,393,256
Other Property, Plant and Equipment	3,153,505,974
Less: Accumulated Depreciation - Other Property, Plant and Equipment	(629,112,718)
Other Property, Plant and Equipment, net	2,524,393,256
Construction in Progress	103,029,178,424
Construction in Progress - Land Improvements	32,204,533
Construction in Progress - Infrastructure Assets	102,271,504,484
Construction in Progress - Buildings and Other Structures	725,469,407
INTANGIBLE ASSETS	92,798,803
Intangible Assets	92,798,803
Computer Software	124,654,109
Less: Accumulated Amortization - Computer Software	(31,855,306)
Computer Software, net	92,798,803
TOTAL NON-CURRENT ASSETS	306,455,601,027
TOTAL ASSETS	336,549,182,542
LIABILITIES	
CURRENT LIABILITIES	
FINANCIAL LIABILITIES	782,745,068
Payables	782,745,068
Accounts Payable	736,324,988
Due to Officers and Employees	46,420,080
INTER-AGENCY PAYABLES	76,179,622,518
Inter-Agency Payables	76,179,622,518
Due to BIR	200,707,471
Due to GSIS	54,279,740
Due to Pag-IBIG	10,791,261
Due to Philhealth	11,180,604
Due to NGAs	3,343,892,415
Due to Other Government Corporations	166,013,720
Due to LGUs	6,591,666
Due to Treasurer of the Philippines	72,385,674,844
Due to SSS	490,797

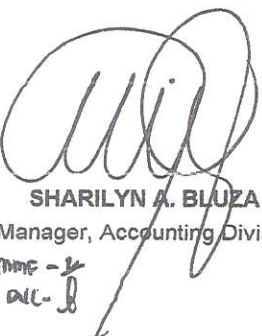


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TRUST LIABILITIES	2,778,066,802
Trust Liabilities	2,778,066,802
Trust Liabilities	79,179,174
Guaranty/Security Deposits Payable	2,669,391,135
Trust Liabilities - Trust Liabilities-Disallowances/Charges	29,496,493
PROVISIONS	1,001,382,622
Provisions	1,001,382,622
Leave Benefits Payable	931,704,460
Other Provision	69,678,162
OTHER PAYABLES	2,447,369,285
Other Payables	2,447,369,285
Dividends Payable	2,108,308,776
Other Payables	339,060,510
TOTAL CURRENT LIABILITIES	83,189,186,296
NON-CURRENT LIABILITIES	
DEFERRED CREDITS/UNEARNED INCOME	5,038,089,322
Deferred Credits/Un	5,038,089,322
Other Deferred Credits	5,038,089,322
TOTAL NON-CURRENT LIABILITIES	5,038,089,322
TOTAL LIABILITIES	88,227,275,618
TOTAL ASSETS LESS TOTAL LIABILITIES	248,321,906,923
NET ASSETS/EQUITY	
GOVERNMENT EQUITY	248,321,906,923
Government Equity	248,321,906,923
Accumulated Surplus/(Deficit)	242,762,715,059
Contributed Capital	5,559,191,865
TOTAL NET ASSETS/EQUITY	248,321,906,923

Certified Correct:


SHARILYN A. BLUZZA
Manager, Accounting Division
TIME - 1/2
DATE - 8

Noted by:


RALPH LAUREN A. DU
Deputy Administrator for Administrative
and Finance Sector