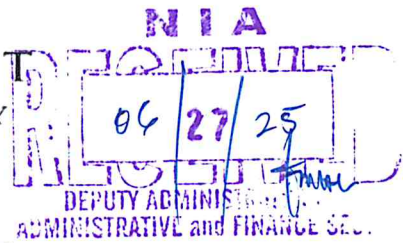




REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
COMMONWEALTH AVENUE, QUEZON CITY



CORPORATE GOVERNMENT AUDIT SECTOR
Cluster 5 - Agriculture and Natural Resources

June 27, 2025

ENGR. EDUARDO EDDIE G. GUILLEN
Administrator
National Irrigation Administration
NIA Complex, EDSA, Diliman, Quezon City

Dear Administrator GUILLEN:

Pursuant to Section 2, Article IX-D of the Philippine Constitution and Section 43 of Presidential Decree (PD) No. 1445, otherwise known as the Government Auditing Code of the Philippines, we transmit herewith our Report on the results of the audit of the accounts and transactions of the **National Irrigation Administration (NIA)**, for the years ended December 31, 2024 and 2023.

The Report consists of the Independent Auditor's Report, the Audited Financial Statements, the Observations and Recommendations, the Status of Implementation of Prior Years' Audit Recommendations and the Annexes.

The Auditor rendered a qualified opinion on the fairness of presentation of the financial statements of the NIA as at and for the years ended December 31, 2024 and 2023, in view of the following:

1. The faithful representation in the combined financial statements and verifiability of the balances as at December 31, 2024 of two (2) assets, i.e. Property, plant and equipment (PPE) and Other assets-Prepayments-Advances to contractors/sub-contractors accounts with carrying amounts of P316.552 billion and P5.593 billion, respectively; and five (5) liabilities, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to national government agencies (NGAs), Inter-agency payables-Due to other government corporations (GCs), Trust liabilities-Guaranty/security deposits payable and Other payables-Other payables accounts in the amounts of P2.609 billion, P3.503 billion, P166.016 million, P4.002 billion, and P117.816 million, respectively, could not be established, contrary to paragraphs 3.10 and 3.26 of the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities (Conceptual Framework) and paragraph 27 of International Public Sector Accounting Standard (IPSAS) 1, in view of the following significant deficiencies noted in the keeping of the accounts:

h

- a. Variances in absolute amounts of P56.994 million and P1.291 billion in the Financial liabilities-Accounts payable and Inter-agency payables-Due to NGAs accounts, respectively, between the balances per books vis-à-vis confirmed balances by various creditors/source agencies, which remained unreconciled as at year-end;
 - b. Seven (7) PPE sub-accounts in the aggregate amount of P10.111 billion in the books of NIA Central Office (CO) could not be accounted for as the PPE Ledger Cards (PPELCs) lacked sufficient details as to the nature of the PPE items, thus verification thereof as to existence during the conduct of physical count could not be made; unreconciled variance in the aggregate absolute amount of P29.757 billion between the General Ledger (GL) balances vis-à-vis Reports on the Physical Count of PPE (RPCPPEs); and non-maintenance of complete PPELCs and Construction in Progress Ledger Cards (CIPLCs) for PPE sub-accounts with total carrying amount of P14.865 billion;
 - c. Other assets-Prepayments-Advances to contractors/sub-contractors account in the total amount of P913.722 million, and liability accounts, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs and Trust liabilities-Guaranty/security deposits payable in the aggregate amount of P5.727 billion were only supported with Subsidiary Ledgers (SLs) but with incomplete data/details; and
 - d. Presence of abnormal balances in the total amount of P202.124 million in Other assets-Prepayment-Advances to contractors/sub-contractors account and liability sub-accounts, i.e. Inter-agency payables-Due to other GCs, Trust liabilities-Guaranty/security deposits payable and Other payables-Other payables.
2. The faithful representation in the combined financial statements and verifiability of the balances as at December 31, 2024 of five (5) major asset accounts, i.e. Cash and cash equivalents, Receivables, Inventories, PPE and Other assets (current); and six (6) major liability accounts, i.e. Financial liabilities, Inter-agency payables, Intra-agency payables, Trust liabilities, Other payables and Deferred credits/unearned revenue/income were not established due to inclusion of the balances of inactive 43 asset sub-accounts and 14 liability sub-accounts in the aggregate amounts of P20.455 billion and P49.619 million, respectively, in view of the lack of complete accounting records/documents, and were only supported by Trial Balances (TBs) of 73 inactive/unidentified projects, contrary to paragraph 3.26 of the Conceptual Framework and paragraph 27 of IPSAS 1.

For the above-mentioned observations which caused the issuance of a qualified opinion, we recommended that top Management:

1.1. Direct the:

- a. Finance Manager to instruct the Accounting Division to coordinate with the NGAs concerned for the reconciliation of the variances noted between the balances per books of the NIA vis-a-vis confirmed balances and make necessary adjustments in the books, if warranted;

- b. Administrative Manager and Regional Managers to instruct the Inventory Committees of CO, Regional Offices (ROs), Project Management Offices (PMOs) and Irrigation Management Offices (IMOs) to conduct complete physical/inventory count of all PPEs annually, moving forward;
- c. Finance Manager, Administrative Manager and Regional Managers concerned to instruct the Accounting Division of CO and Accounting Sections of ROs/PMOs/IMOs and Inventory Committees of CO, ROs, PMOs and IMOs to reconcile the variances between the PPE balances per GLs and per RPCPPEs, and effect necessary corrections/adjustments on the affected records to arrive at reconciled balances of Accounting and Property records;
- d. Finance Manager and Regional Managers concerned to instruct the Accounting Division in the CO and Accounting Sections in the ROs and Upper Pampanga River Integrated Irrigation Systems (UPRIIS) to analyze and verify the abnormal balances in one (1) asset and three (3) liability sub-accounts, and make necessary corrections or adjustments accordingly, for fair presentation of the accounts balances in the financial statements; and
- e. Administrative and Finance Manager of the CO and/or Regional Managers of the ROs to instruct the Accounting Division of CO and Accounting Sections of ROs/IMOs/PMOs concerned to:
 - e.1. Prepare and maintain complete PPELCs/CIPLCs for all PPE items in accordance with the forms prescribed under the Government Accounting Manual (GAM), Volume II; and
 - e.2. Complete the details/information in the SLs of the Prepayments-Advances to contractors/sub-contractors and four (4) liability sub-accounts, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs, and Trust liabilities-Guaranty/security deposits payable.
- 2.1. Instruct the Accounting Division in the NIA CO to exert best effort to locate all the accounting records and supporting documents of the inactive accounts to substantiate the recognition thereof in the books of accounts.
- 2.2. Ensure full compliance with COA Circular No. 2023-008 dated August 17, 2023, in line with the approved request for extension of the one-time cleansing of dormant accounts until August 25, 2025, to ensure the fair presentation of the accounts in the financial statements.

The other significant audit observations and recommendations that need immediate action are as follows:

- 3. Deficient planning and monitoring of the implementation of the various irrigation contracts/projects by the NIA resulted in, among others:
 - a. Thirty-seven (37) irrigation contracts/projects with total contract cost of P443.553 million programmed to be completed in calendar years (CYs)

2022, 2023 and 2024 incurred significant delays ranging from 36 to 443 calendar days; while suspension of and/or granting of contract time extensions (CTEs) on 66 contracts/projects with aggregate cost of P6.970 billion and one (1) contract costing US\$127.127 million further delay the completion thereof. Thus, the intended beneficiaries have been deprived of the timely use of these irrigation facilities;

- b. Negative slippages ranging from 0.39 to 79.86 percent incurred by the contractors in the implementation of 46 on-going irrigation contracts/projects costing P4.998 billion, which also delay the completion thereof;
- c. Two (2) irrigation contracts/projects under Balog Balog Multi-purpose Project (BBMP)-II, with contract costs in the amounts of P6.640 million and P6.950 million and physical accomplishments of 2.44 percent and 1.44 percent, respectively, were mutually terminated by the NIA and the contractors concerned due to unresolved right-of-way (ROW) issues, resulting in wastage of government funds;
- d. Two (2) solar-powered irrigation systems with pumphouses under the Jalaur River Multipurpose Project (JRMP)-II with total cost of P4.178 million were found non-operational due to deficiencies, such as unfinished sump pit, obstructed solar panels and non-relocation of the submersible pump. As a result, the farmer-beneficiaries were deprived of the intended irrigation support, while additional government funds might be needed for the rectification thereof; and
- e. Fifteen (15) completed Communal Irrigation System (CIS) projects, with total cost of P393.994 million that were implemented from CYs 2012 to 2024 have not been turned over yet to the respective Irrigators Associations (IAs)/Irrigation Service Cooperatives (ISCs) under the IMOs of RO No. XIII. Consequently, these CIS projects are exposed to risk of damage and deterioration since they are not being adequately maintained/monitored, pending the formal turnover to the IAs/ISCs.

3.1. We reiterated our previous years' audit recommendations that top Management instruct the NIA officials and personnel in the CO, ROs, PMOs and IMOs concerned to:

- a. Adhere strictly to the pertinent provisions of Republic Act (RA) No. 9184 and its 2016 revised Implementing Rules and Regulations (IRR) in the planning/procurement of the irrigation contracts/projects to be implemented, and ensure that no bidding and awarding of contract for infrastructure projects are made unless detailed engineering investigations, surveys and designs, including the acquisition of the ROW, peace and order situation and other relevant conditions are duly considered to ensure that all irrigation contracts/projects are efficiently carried out/implemented;
- b. Require the contractors to regularly submit progress billings and status of work accomplishments, ensure immediate validation of the reports and inspection of projects, address the causes of delays/suspension and grant

of time extensions, and enforce the forfeiture of performance securities and/or imposition of liquidated damages for delays where contractors are at fault;

- c. Consider rescinding or terminating the contracts and forfeit the contractor's performance security for projects with negative slippages of more than 15 percent resulting from Contractor's fault or negligence, and initiate the immediate take over process of the terminated projects in order to facilitate their completion;
 - d. Ensure that a thorough inspection and validation of the actual accomplishments on all infrastructure projects submitted for progress billing are conducted and that the detailed status reports showing the accurate actual work accomplished, percentage of slippage, reasons for delay, suspension and/or termination, and other pertinent data are prepared, to avoid payments of defective works;
 - e. File appropriate charges against erring/defaulting contractors; and
 - f. Consider imposing administrative sanctions against NIA officials and personnel who are remiss in their duties, specifically in planning and monitoring of the implementation of irrigation contracts/projects, that resulted in delays, suspensions, terminations, and wastage of government funds.
- 3.2. We also recommended that top Management direct the Regional Manager of RO No. XIII to turn over the completed CISs to the IAs/ISCs in compliance with Section 7 of the IRR of RA No. 10969.
4. The pertinent provisions of RA No. 9184 and its 2016 revised IRR, particularly on the conduct of Detailed Engineering activities, Pre-procurement Conference, Advertising and Posting of Invitation to Bid (ITB), Bid Evaluation, Post-qualification, Contract Signing, issuance of Notice of Award (NOA) and Notice to Proceed (NTP), posting of Warranty Security, and the corresponding requirements on timelines within which procurement activities are to be conducted, were not strictly adhered to by the NIA CO, ROs and PMOs, in the procurement of 292 infrastructure contracts/projects with total cost of P16.749 billion, posing risk that the infrastructure contracts/projects were awarded to the contractors who might not be eligible and responsive to the requirements of the contracts.
- 4.1. We reiterated our previous years' recommendations and top Management agreed to require the Regional/Project Managers of ROs and PMOs to instruct their respective Bids and Awards Committee (BAC), its Secretariat and the Technical Working Group (TWG) to:
- a. Ensure that the NOA and NTP are posted in the Philippine Government Electronic Procurement System (PhilGEPS), the NIA website, and in any conspicuous place in the premises of NIA within the period required under Sections 37.1.6 and 37.4.2 of the 2016 revised IRR of RA No. 9184;

- b. Send invitation to observers, in addition to the representative of COA, at least five (5) calendar days before the date of the procurement stage/activity, and to monitor the procurement proceedings as required under Sections 13.1 and 13.3 of the 2016 revised IRR of RA No. 9184;
 - c. Post the ITB for seven (7) calendar days at any conspicuous place within the premises of NIA, in accordance with Section 21.2.1(a) of the 2016 revised IRR of RA No. 9184; and
 - d. Exert best efforts to complete the Bid Evaluation and Post-qualification process in accordance with Sections 32.4 and 34.8 of the 2016 revised IRR of RA No. 9184.
- 4.2. We further recommended that top Management direct the BAC in NIA CO, and the Managers of the concerned ROs, IMOs, and PMOs, to require their respective BACs, to strictly observe the pertinent requirements of the 2016 revised IRR of RA No. 9184, specifically, by ensuring thorough review and evaluation of eligibility and bid proposals during the Bid Evaluation and Post-qualification process; adhering to the prescribed contract signing period of 10 calendar days from the winning bidder's receipt of the NOA; and accepting only valid and duly approved Performance Security Bonds and other legally required contract documents such as the Construction Safety and Health Program (CHSP).
5. The NIA CO, UPRIIS, seven (7) ROs and five (5) IMOs were not able to recoup the advance payments to contractors/sub-contractors in the total amount of P193.499 million for 128 contracts/projects which were either terminated, completed, or unknown status, contrary to Paragraph 46 of the General Conditions of the Contract (GCC) of the 5th Edition of the Philippine Bidding Documents (PBD) for the Procurement of Infrastructure Projects. The non-recoupment of the advances deprived the NIA of the funds for its other projects, giving unwarranted benefits to contractors, and could result in potential loss of government funds since some of the contractors could no longer be located and the Surety Bonds posted by them were already expired or not valid.
- 5.1. We reiterated our prior years' audit recommendations that top Management:
- a. Require the officers and personnel concerned in the CO and ROs to exert utmost efforts to recoup the advance payments to contractors in the total amount of P193.499 million, and hold them responsible in case of non-recoupment thereof, if warranted;
 - b. Direct the Legal Services of CO and concerned ROs to Blacklist the defaulting contractors who did not return the advance payments for the 128 terminated, completed or unknown status infrastructure contracts, pursuant to Item 6, Appendix 17 of the 2016 revised IRR of RA No. 9184;
 - c. Formulate a policy or guidelines, consistent with the existing rules and regulations, particularly in ensuring that all approved Notices of Termination are timely communicated/furnished to the Accounting Division in the CO and Accounting Sections in the ROs and the advances to contractors are

recouped within 28 days from the Notice of Termination pursuant to Paragraph 46, GCC of the 5th Edition of the PBD for the Procurement of Infrastructure Projects; and

- d. Require the Legal Services to initiate legal proceedings against defaulting contractors, if warranted, or negotiate repayment terms with the contractors, or pursue bond claims from the surety companies to recoup the advance payments.

The observations together with the recommended courses of action which were discussed by the Audit Teams with the concerned Management officials and staff during the exit conference held on June 3, 2025 are discussed in detail in Part II of the Report. We also invite your attention to the prior years' unimplemented audit recommendations embodied in Part III of the Report.

We respectfully request that the recommendations contained in Part II and Part III of the Report be implemented and that this Commission be informed of the actions taken thereon by accomplishing the Agency Action Plan and Status of Implementation Form (copy attached) and returning the same to us within 60 days from the date of receipt hereof.

We acknowledge the support and cooperation that Management extended to the Audit Teams, thus facilitating the completion of the Report.

Very truly yours,

COMMISSION ON AUDIT

By:



MAY LINDA M. VEGAFRIA
Director IV
Cluster Director

Copy furnished:

*The President of the Republic of the Philippines
The Vice President
The President of the Senate
The Speaker of the House of Representatives
The Chairperson - Senate Finance Committee
The Chairperson - Appropriations Committee
The Secretary of the Department of Budget and Management
The Bureau of the Treasury
The Governance Commission for Government-Owned or Controlled Corporations
The National Library
The UP Law Center*

(Name of the Agency and Address)

AGENCY ACTION PLAN and
STATUS OF IMPLEMENTATION
Audit Observations and Recommendations
For the Calendar Year 20XX
As of _____

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan					Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/Action to be Taken
			Action Plan	Persons/Dept. Responsible	Target Implementation Date					
					From	To				

Agency sign-off:

Name and Position of Agency Officer _____ Date _____

Note: Status of Implementation may either be (a) Implemented or (b) Not Implemented.





REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

ANNUAL AUDIT REPORT

on the

NATIONAL IRRIGATION ADMINISTRATION (NIA)

For the Years Ended December 31, 2024 and 2023

EXECUTIVE SUMMARY

INTRODUCTION

The National Irrigation Administration (NIA) was formally created as a government owned and controlled corporation (GOCC) under Republic Act (RA) No. 3601 on June 22, 1963, with an authorized capital of P300.000 million. In calendar year (CY) 1974, under Presidential Decree (PD) No. 552, its authorized capital was increased to P2.000 billion, and later, under PD No. 1702 dated July 18, 1980, it was further increased to P10.000 billion. The capital was to be subscribed and paid for entirely by the Philippine Government. Section 2, paragraph (b) of PD No. 552 provides NIA's sources of operating funds. The increase in Capital Stock is already included in the Government Equity.

The NIA was originally attached to both the Department of Public Works and Highways (DPWH) and the Department of Agriculture (DA) and was later transferred to the Office of the President (OP) of the Philippines. Under Administrative Order (AO) No. 17 dated October 14, 1992, the NIA was again attached to the DA. On May 5, 2014, per Executive Order (EO) No. 165, Series of 2014, the supervision over the NIA together with the National Food Authority, Philippine Coconut Authority, and Fertilizer and Pesticide Authority had been transferred from the DA to the Office of the Presidential Assistant for Food Security and Agricultural Modernization (OPAFSAM), in order to enhance and coordinate the efforts of these agencies in fulfilling their respective mandates. In view of the change in Administration in CY 2016, the OPAFSAM was abolished. In a Memorandum dated November 3, 2016 of the then Executive Secretary, the Cabinet Secretary was designated as the Acting Chairperson of the NIA Board of Directors (BOD). Through EO No. 168, Series of 2022 dated April 25, 2022, the NIA was transferred back as an attached agency under the DA. Currently, the NIA was transferred to the OP of the Philippines pursuant to EO No. 69 dated September 5, 2024.

The principal function of the NIA was initially to develop, maintain, operate, improve and rehabilitate irrigation systems including communal and pump irrigation projects. However, with the reorganization of the government that occurred after NIA's creation, the Corporation also assumed the irrigation activities of other government agencies, including those of the Irrigation Service Unit of the then Presidential Assistance on Community Development. Thereafter, with the passage of RA No. 6978, otherwise known as "An Act to Promote Rural Development by Providing for an Accelerated Program within a Ten-Year Period of the Construction of Irrigation Projects," the activities of the NIA significantly increased to cover the remaining 1.2 million unirrigated but irrigable hectares of land nationwide.

The NIA has the following powers and functions pursuant to the provisions of RA No. 3601 and PD Nos. 552 and 1702:

- a. To investigate, study and develop all available water resources in the country, primarily for irrigation purposes; to plan, design, construct and/or improve all types of irrigation projects and appurtenant structures; to operate, maintain and administer all national irrigation systems; to supervise the operation, maintenance and repair;

- b. To administer temporarily all communal and pump irrigation systems constructed, improved and/or repaired wholly or partially with government funds; to delegate the partial or full management of national irrigation systems to duly organized cooperatives or associations; and
- c. To charge and collect from the beneficiaries of all irrigation systems constructed by or under administration such fees or administrative charges as may be necessary to cover the cost of operation, maintenance and insurances; and to cover the cost of construction within a reasonable period of time to the extent consistent with government policy; to cover funds or portions thereof expended for the construction of communal irrigation systems, which shall accrue to a special fund for irrigation development.

The NIA is headed by an Administrator who is assisted by a Senior Deputy Administrator and supported by Deputy Administrator for Administrative and Finance and Officer-in-Charge (OIC) Deputy Administrator for Engineering and Operations. Besides the Central Office (CO), it has 17 Regional Offices (ROs) including the Upper Pampanga River Integrated Irrigation System (UPRIIS) and the Magat River Integrated Irrigation System (MARIIS), 54 regular Irrigation Management Offices (IMOs) inclusive of seven (7) interim IMOs, six (6) Satellite Offices, and three (3) Project Management Offices (PMOs).

As at December 31, 2024, the NIA had personnel complement of 9,901 composed of 3,759 permanent employees; 3,276 casual/daily; and 2,866 project-based paid personnel.

FINANCIAL HIGHLIGHTS (In Philippine Peso)

I. Comparative Financial Position

	2024	2023 (As restated)	Increase/ (Decrease)
Total assets	358,791,111,402	314,192,770,349	44,598,341,053
Total liabilities	83,940,387,613	81,718,454,849	2,221,932,764
Equity	274,850,723,789	232,474,315,500	42,376,408,289

II. Comparative Results of Operations

	2024	2023 (As restated)	Increase/ (Decrease)
Revenue	2,257,618,611	1,400,723,687	856,894,924
Current operating expenses	31,947,218,867	25,093,154,155	6,854,064,712
Deficit from current operations	(29,689,600,256)	(23,692,430,468)	5,997,169,788
Other non-operating income	84,213,791	81,453,528	2,760,263
Gains	7,489,198	9,797,420,109	(9,789,930,911)
Losses	(30,378,845)	(28,740,995)	1,637,850
Surplus/(deficit) before/after tax	(29,628,276,112)	(13,842,297,826)	15,785,978,286
Assistance and subsidy	72,049,932,218	42,373,649,177	29,676,283,041
Net surplus for the period	42,421,656,106	28,531,351,351	13,890,304,755

III. Comparison of Budget and Actual Amounts

	Budget	Actual Amount	Difference
Personnel services	5,581,932,855	5,041,711,784	540,221,071
Maintenance and other operating expenses	4,457,229,614	10,975,521,076	(6,518,291,462)
Capital outlay	68,461,769,011	44,781,886,066	23,679,882,945
Financial expenses	546,181	2,318,480,588	(2,317,934,407)
	78,501,477,661	63,117,599,514	15,383,878,147

SCOPE OF AUDIT

The audit covered the examination, on a test basis, of the accounts and financial transactions of the NIA for the period January 1 to December 31, 2024 in accordance with the International Standards of Supreme Audit Institutions to enable us to express an opinion on the fairness of presentation of the financial statements for the years ended December 31, 2024 and 2023. Also, we conducted our audit to assess compliance by the NIA with the pertinent laws, rules and regulations, as well as adherence to the prescribed policies and procedures.

AUDITOR'S OPINION

We rendered a qualified opinion on the fairness of the presentation of the financial statements of NIA as at and for the years ended December 31, 2024 and 2023, in view of the following:

1. The faithful representation in the combined financial statements and verifiability of the balances as at December 31, 2024 of two (2) assets, i.e. Property, plant and equipment (PPE) and Other assets-Prepayments- Advances to contractors/sub-contractors accounts with carrying amounts of P316.552 billion and P5.593 billion, respectively; and five (5) liabilities, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to national government agencies (NGAs), Inter-agency payables-Due to other government corporations (GCs), Trust liabilities-Guaranty/security deposits payable and Other payables-Other payables accounts in the amounts of P2.609 billion, P3.503 billion, P166.016 million, P4.002 billion, and P117.816 million, respectively, could not be established, contrary to paragraphs 3.10 and 3.26 of the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities (Conceptual Framework) and paragraph 27 of International Public Sector Accounting Standard (IPSAS) 1, in view of the following significant deficiencies noted in the keeping of the accounts:
 - a. Variances in absolute amounts of P56.994 million and P1.291 billion in the Financial liabilities-Accounts payable and Inter-agency payables-Due to NGAs accounts, respectively, between the balances per books vis-à-vis confirmed balances by various creditors/source agencies, which remained unreconciled as at year-end;

- b. Seven (7) PPE sub-accounts in the aggregate amount of P10.111 billion in the books of NIA CO could not be accounted for as the PPE Ledger Cards (PPELCs) lacked sufficient details as to the nature of the PPE items, thus verification thereof as to existence during the conduct of physical count could not be made; unreconciled variance in the aggregate absolute amount of P29.757 billion between the General Ledger (GL) balances vis-à-vis Reports on the Physical Count of PPE (RPCPPEs); and non-maintenance of complete PPELCs and Construction in Progress Ledger Cards (CIPLCs) for PPE sub-accounts with total carrying amount of P14.865 billion;
 - c. Other assets-Prepayments-Advances to contractors/sub-contractors account in the total amount of P913.722 million, and liability accounts, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs and Trust liabilities-Guaranty/security deposits payable in the aggregate amount of P5.727 billion were only supported with Subsidiary Ledgers (SLs) but with incomplete data/details; and
 - d. Presence of abnormal balances in the total amount of P202.124 million in Other assets-Prepayment-Advances to contractors/sub-contractors account and liability sub-accounts, i.e. Inter-agency payables-Due to other GCs, Trust liabilities-Guaranty/security deposits payable and Other payables-Other payables.
2. The faithful representation in the combined financial statements and verifiability of the balances as at December 31, 2024 of five (5) major asset accounts, i.e. Cash and cash equivalents, Receivables, Inventories, PPE and Other assets (current); and six (6) major liability accounts, i.e. Financial liabilities, Inter-agency payables, Intra-agency payables, Trust liabilities, Other payables and Deferred credits/unearned revenue/income were not established due to inclusion of the balances of inactive 43 asset sub-accounts and 14 liability sub-accounts in the aggregate amounts of P20.455 billion and P49.619 million, respectively, in view of the lack of complete accounting records/documents, and were only supported by Trial Balances (TBs) of 73 inactive/unidentified projects, contrary to paragraph 3.26 of the Conceptual Framework and paragraph 27 of IPSAS 1.

For the above-mentioned observations which caused the issuance of a qualified opinion, we recommended that top Management:

1.1. Direct the:

- a. Finance Manager to instruct the Accounting Division to coordinate with the NGAs concerned for the reconciliation of the variances noted between the balances per books of the NIA vis-a-vis confirmed balances and make necessary adjustments in the books, if warranted;
- b. Administrative Manager and Regional Managers to instruct the Inventory Committees of CO, ROs, PMOs and IMOs to conduct complete physical/inventory count of all PPEs annually, moving forward;

- c. Finance Manager, Administrative Manager and Regional Managers concerned to instruct the Accounting Division of CO and Accounting Sections of ROs/PMOs/IMOs and Inventory Committees of CO, ROs, PMOs and IMOs to reconcile the variances between the PPE balances per GLs and per RPCPPEs, and effect necessary corrections/adjustments on the affected records to arrive at reconciled balances of Accounting and Property records;
- d. Finance Manager and Regional Managers concerned to instruct the Accounting Division in the CO and Accounting Sections in the ROs and UPRIIS to analyze and verify the abnormal balances in one (1) asset and three (3) liability sub-accounts, and make necessary corrections or adjustments accordingly, for fair presentation of the accounts balances in the financial statements; and
- e. Administrative and Finance Manager of the CO and/or Regional Managers of the ROs to instruct the Accounting Division of CO and Accounting Sections of ROs/IMOs/PMOs concerned to:
 - e.1. Prepare and maintain complete PPELCs/CIPLCs for all PPE items in accordance with the forms prescribed under the Government Accounting Manual (GAM), Volume II; and
 - e.2. Complete the details/information in the SLs of the Prepayments-Advances to contractors/sub-contractors and four (4) liability sub-accounts, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs, and Trust liabilities-Guaranty/security deposits payable.
- 2.1. Instruct the Accounting Division in the NIA CO to exert best effort to locate all the accounting records and supporting documents of the inactive accounts to substantiate the recognition thereof in the books of accounts.
- 2.2. Ensure full compliance with COA Circular No. 2023-008 dated August 17, 2023, in line with the approved request for extension of the one-time cleansing of dormant accounts until August 25, 2025, to ensure the fair presentation of the accounts in the financial statements.

OTHER SIGNIFICANT AUDIT OBSERVATIONS AND RECOMMENDATIONS

The other significant audit observations and recommendations that need immediate action are as follows:

- 3. Deficient planning and monitoring of the implementation of the various irrigation contracts/projects by the NIA resulted in, among others:
 - a. Thirty-seven (37) irrigation contracts/projects with total contract cost of P443.553 million programmed to be completed in CYs 2022, 2023 and 2024 incurred significant delays ranging from 36 to 443 calendar days; while suspension of and/or granting of contract time extensions (CTEs) on 66 contracts/projects with aggregate cost of P6.970 billion and one (1) contract

costing US\$127.127 million further delay the completion thereof. Thus, the intended beneficiaries have been deprived of the timely use of these irrigation facilities;

- b. Negative slippages ranging from 0.39 to 79.86 percent incurred by the contractors in the implementation of 46 on-going irrigation contracts/projects costing P4.998 billion, which also delay the completion thereof;
 - c. Two (2) irrigation contracts/projects under Balog Balog Multi-purpose Project (BBMP)-II, with contract costs in the amounts of P6.640 million and P6.950 million and physical accomplishments of 2.44 percent and 1.44 percent, respectively, were mutually terminated by the NIA and the contractors concerned due to unresolved right-of-way (ROW) issues, resulting in wastage of government funds;
 - d. Two (2) solar-powered irrigation systems with pumphouses under the Jalaur River Multipurpose Project (JRMP)-II with total cost of P4.178 million were found non-operational due to deficiencies, such as unfinished sump pit, obstructed solar panels and non-relocation of the submersible pump. As a result, the farmer-beneficiaries were deprived of the intended irrigation support, while additional government funds might be needed for the rectification thereof; and
 - e. Fifteen (15) completed Communal Irrigation System (CIS) projects, with total cost of P393.994 million that were implemented from CYs 2012 to 2024 have not been turned over yet to the respective Irrigators Associations (IAs)/Irrigation Service Cooperatives (ISCs) under the IMOs of RO No. XIII. Consequently, these CIS projects are exposed to risk of damage and deterioration since they are not being adequately maintained/monitored, pending the formal turnover to the IAs/ISCs.
- 3.1. We reiterated our previous years' audit recommendations that top Management instruct the NIA officials and personnel in the CO, ROs, PMOs and IMOs concerned to:
- a. Adhere strictly to the pertinent provisions of RA No. 9184 and its 2016 revised Implementing Rules and Regulations (IRR) in the planning/procurement of the irrigation contracts/projects to be implemented, and ensure that no bidding and awarding of contract for infrastructure projects are made unless detailed engineering investigations, surveys and designs, including the acquisition of the ROW, peace and order situation and other relevant conditions are duly considered to ensure that all irrigation contracts/projects are efficiently carried out/implemented;
 - b. Require the contractors to regularly submit progress billings and status of work accomplishments, ensure immediate validation of the reports and inspection of projects, address the causes of delays/suspension and grant of time extensions, and enforce the forfeiture of performance securities and/or imposition of liquidated damages for delays where contractors are at fault;

- c. Consider rescinding or terminating the contracts and forfeit the contractor's performance security for projects with negative slippages of more than 15 percent resulting from Contractor's fault or negligence, and initiate the immediate take over process of the terminated projects in order to facilitate their completion;
 - d. Ensure that a thorough inspection and validation of the actual accomplishments on all infrastructure projects submitted for progress billing are conducted and that the detailed status reports showing the accurate actual work accomplished, percentage of slippage, reasons for delay, suspension and/or termination, and other pertinent data are prepared, to avoid payments of defective works;
 - e. File appropriate charges against erring/defaulting contractors; and
 - f. Consider imposing administrative sanctions against NIA officials and personnel who are remiss in their duties, specifically in planning and monitoring of the implementation of irrigation contracts/projects, that resulted in delays, suspensions, terminations, and wastage of government funds.
- 3.2. We also recommended that top Management direct the Regional Manager of RO No. XIII to turn over the completed CISs to the IAs/ISCs in compliance with Section 7 of the IRR of RA No. 10969.
4. The pertinent provisions of RA No. 9184 and its 2016 revised IRR, particularly on the conduct of Detailed Engineering activities, Pre-procurement Conference, Advertising and Posting of Invitation to Bid (ITB), Bid Evaluation, Post-qualification, Contract Signing, issuance of Notice of Award (NOA) and Notice to Proceed (NTP), posting of Warranty Security, and the corresponding requirements on timelines within which procurement activities are to be conducted, were not strictly adhered to by the NIA CO, ROs and PMOs, in the procurement of 292 infrastructure contracts/projects with total cost of P16.749 billion, posing risk that the infrastructure contracts/projects were awarded to the contractors who might not be eligible and responsive to the requirements of the contracts.
- 4.1. We reiterated our previous years' recommendations and top Management agreed to require the Regional/Project Managers of ROs and PMOs to instruct their respective Bids and Awards Committee (BAC), its Secretariat and the Technical Working Group (TWG) to:
- a. Ensure that the NOA and NTP are posted in the Philippine Government Electronic Procurement System (PhilGEPS), the NIA website, and in any conspicuous place in the premises of NIA within the period required under Sections 37.1.6 and 37.4.2 of the 2016 revised IRR of RA No. 9184;
 - b. Send invitation to observers, in addition to the representative of COA, at least five (5) calendar days before the date of the procurement stage/activity, and to monitor the procurement proceedings as required under Sections 13.1 and 13.3 of the 2016 revised IRR of RA No. 9184;

- c. Post the ITB for seven (7) calendar days at any conspicuous place within the premises of NIA, in accordance with Section 21.2.1(a) of the 2016 revised IRR of RA No. 9184; and
 - d. Exert best efforts to complete the Bid Evaluation and Post-qualification process in accordance with Sections 32.4 and 34.8 of the 2016 revised IRR of RA No. 9184.
- 4.2. We further recommended that top Management direct the BAC in NIA CO, and the Managers of the concerned ROs, IMOs, and PMOs, to require their respective BACs, to strictly observe the pertinent requirements of the 2016 revised IRR of RA No. 9184, specifically, by ensuring thorough review and evaluation of eligibility and bid proposals during the Bid Evaluation and Post-qualification process; adhering to the prescribed contract signing period of 10 calendar days from the winning bidder's receipt of the NOA; and accepting only valid and duly approved Performance Security Bonds and other legally required contract documents such as the Construction Safety and Health Program (CHSP).
5. The NIA CO, UPRIIS, seven (7) ROs and five (5) IMOs were not able to recoup the advance payments to contractors/sub-contractors in the total amount of P193.499 million for 128 contracts/projects which were either terminated, completed, or unknown status, contrary to Paragraph 46 of the General Conditions of the Contract (GCC) of the 5th Edition of the Philippine Bidding Documents (PBD) for the Procurement of Infrastructure Projects. The non-recoupment of the advances deprived the NIA of the funds for its other projects, giving unwarranted benefits to contractors, and could result in potential loss of government funds since some of the contractors could no longer be located and the Surety Bonds posted by them were already expired or not valid.
- 5.1. We reiterated our prior years' audit recommendations that top Management:
- a. Require the officers and personnel concerned in the CO and ROs to exert utmost efforts to recoup the advance payments to contractors in the total amount of P193.499 million, and hold them responsible in case of non-recoupment thereof, if warranted;
 - b. Direct the Legal Services of CO and concerned ROs to Blacklist the defaulting contractors who did not return the advance payments for the 128 terminated, completed or unknown status infrastructure contracts, pursuant to Item 6, Appendix 17 of the 2016 revised IRR of RA No. 9184;
 - c. Formulate a policy or guidelines, consistent with the existing rules and regulations, particularly in ensuring that all approved Notices of Termination are timely communicated/furnished to the Accounting Division in the CO and Accounting Sections in the ROs and the advances to contractors are recouped within 28 days from the Notice of Termination pursuant to Paragraph 46, GCC of the 5th Edition of the PBD for the Procurement of Infrastructure Projects; and

- d. Require the Legal Services to initiate legal proceedings against defaulting contractors, if warranted, or negotiate repayment terms with the contractors, or pursue bond claims from the surety companies to recoup the advance payments.

SUMMARY OF UNSETTLED AUDIT SUSPENSIONS, DISALLOWANCES AND CHARGES

As of December 31, 2024, the total unsettled audit suspensions, disallowances and charges for all funds amounted to P1.080 billion, P4.158 billion, and P2.175 million, respectively. In addition, there is an unsettled audit suspension of US\$3.864 million under the General Fund. The summary of the audit suspensions, disallowances and charges at year-end is shown in Table 25, Part II of this Report, while the details and status of the unsettled balances are presented in **Annex C**, Part IV of this Report.

STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

Of the 49 audit recommendations embodied in the previous years' Annual Audit Reports, eight (8) were implemented, 35 were not implemented, and six (6) were closed. The details are presented in Part III of this Report.

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PART I - AUDITED FINANCIAL STATEMENTS



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
COMMONWEALTH AVENUE, QUEZON CITY

INDEPENDENT AUDITOR'S REPORT

THE BOARD OF DIRECTORS

National Irrigation Administration
NIA Complex, EDSA, Diliman, Quezon City

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of the **National Irrigation Administration (NIA)**, which comprise the statements of financial position as at December 31, 2024 and 2023, and the statements of financial performance, statements of changes in net assets/equity and statements of cash flows for the years then ended, statement of comparison of budget and actual amounts for the year ended December 31, 2024, and notes to financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters described in the *Bases for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the **NIA** as at December 31, 2024 and 2023, and its financial performance and its cash flows for the years then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Bases for Qualified Opinion

The faithful representation in the combined financial statements and verifiability of the balances as at December 31, 2024 of two (2) assets, i.e. Property, plant and equipment (PPE) and Other assets-Prepayments-Advances to contractors/sub-contractors accounts with carrying amounts of P316.552 billion and P5.593 billion, respectively; and five (5) liabilities, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to national government agencies (NGAs), Inter-agency payables-Due to other government corporations (GCs), Trust liabilities-Guaranty/security deposits payable and Other payables-Other payables accounts in the amounts of P2.609 billion, P3.503 billion, P166.016 million, P4.002 billion, and P117.816 million, respectively, could not be established, contrary to paragraphs 3.10 and 3.26 of the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities and paragraph 27 of IPSAS 1, in view of the following significant deficiencies noted in the keeping of the accounts:

- a. Variances in absolute amounts of P56.994 million and P1.291 billion in the Financial liabilities-Accounts payable and Inter-agency payables-Due to NGAs accounts, respectively, between the balances per books vis-à-vis confirmed balances by various creditors/source agencies, which remained unreconciled as at year-end;

- b. Seven (7) PPE sub-accounts in the aggregate amount of P10.111 billion in the books of NIA Central Office could not be accounted for as the PPE Ledger Cards (PPELCs) lacked sufficient details as to the nature of the PPE items, thus verification thereof as to existence during the conduct of physical count could not be made; unreconciled variance in the aggregate absolute amount of P29.757 billion between the General Ledger balances vis-à-vis Reports on the Physical Count of PPE; and non-maintenance of complete PPELCs and Construction in Progress Ledger Cards for PPE sub-accounts with total carrying amount of P14.865 billion;
- c. Other assets-Prepayments-Advances to contractors/sub-contractors account in the total amount of P913.722 million, and liability accounts, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs and Trust liabilities-Guaranty/security deposits payable in the aggregate amount of P5.727 billion were only supported with Subsidiary Ledgers but with incomplete data/details; and
- d. Presence of abnormal balances in the total amount of P202.124 million in Other assets-Prepayment-Advances to contractors/sub-contractors account and liability sub-accounts, i.e. Inter-agency payables-Due to other GCs, Trust liabilities-Guaranty/security deposits payable and Other payables-Other payables.

Likewise, the faithful representation in the combined financial statements and verifiability of the balances as at December 31, 2024 of five (5) major asset accounts, i.e. Cash and cash equivalents, Receivables, Inventories, PPE and Other assets (current); and six (6) major liability accounts, i.e. Financial liabilities, Inter-agency payables, Intra-agency payables, Trust liabilities, Other payables and Deferred credits/unearned revenue/income were not established due to inclusion of the balances of inactive 43 asset sub-accounts and 14 liability sub-accounts in the aggregate amounts of P20.455 billion and P49.619 million, respectively, in view of the lack of complete accounting records/documents, and were only supported by trial balances of 73 inactive/unidentified projects.

We were unable to obtain sufficient appropriate audit evidence about the balances of the above-mentioned accounts, due to the inadequacy of accounting and property records, schedules and working papers. Consequently, we were not able to determine the possible cumulative effect on the financial statements and whether adjustments to these accounts were necessary.

We conducted our audits in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the NIA in accordance with the Revised Code of Conduct and Ethical Standards for Commission on Audit Officials and Employees (Code of Ethics) together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide the bases for our qualified opinion.

Other Matter

In our report dated October 24, 2024, we expressed a qualified opinion on the fairness of presentation of the financial statements of the NIA as at and for the years ended December 31, 2023 and 2022 in view of the recognition of Prior period adjustments and other adjustments covering calendar years (CYs) 2020 to 2023 in the total debits and credits amounting to P6.527 billion and P16.020 billion, respectively, without relevant documents to substantiate the adjustments made to restate various assets, liabilities, income and expense accounts in prior years due to errors, omissions and misstatements, arising from inability to use, or misuse of, reliable information.

In CY 2024, the NIA Management provided all the supporting documents of the Prior period adjustments and other adjustments for CYs 2020 and 2023 in the total debits and credits of P6.527 billion and P16.020 billion, respectively. Accordingly, our present opinion on the restated financial statements as at and for the year ended December 31, 2023 is already unmodified concerning this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the IPSASs and for such internal control as Management determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the NIA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the NIA or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the NIA's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the NIA's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the NIA's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the NIA to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits and significant audit observations, including any significant deficiencies in internal control that we identify during our audits.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Our audits were conducted for the purpose of forming an opinion on the basic financial statements, taken as a whole. The supplementary information in Note 41 to financial statements is presented for the purpose of filing with the Bureau of Internal Revenue and is not a required part of the basic financial statements. Such supplementary information is the responsibility of Management of the NIA.

COMMISSION ON AUDIT



CARMENCITA P. MODINA

State Auditor V

Supervising Auditor

Audit Group B-NIA

Cluster 5 - Agriculture and Natural Resources

Corporate Government Audit Sector

June 5, 2025



STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

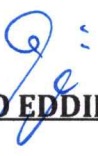
The management of NATIONAL IRRIGATION ADMINISTRATION (**NIA**) is responsible for the preparation and fair presentation of the financial statements, including the schedules attached therein, for the years ended December 31, 2024 and 2023, in accordance with the prescribed financial reporting framework indicated therein, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

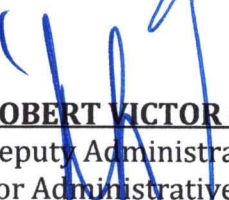
In preparing the financial statements, Management is responsible for assessing NIA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate NIA or cease operations, or has no realistic alternative to do so.

The NIA Management reviews and the NIA Board of Directors approves the financial statements, including the schedules therein, and submits the same to the stakeholders.

The Commission on Audit, through its authorized representative, has examined the financial statements of NIA pursuant to Section 2, Article IX-D of the Philippine Constitution and Section 28 of the Presidential Decree No. 1445, otherwise known as the Government Accounting Code of the Philippines. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions and the auditor, in its report to the Board of Directors, and shall express its opinion on the fairness of presentation upon the completion of such audit.


ATTY. JEFFREY G. GALLARDO
Chairman of the Board


ENGR. EDUARDO EDDIE G. GUILLEN
Administrator


ROBERT VICTOR G. SEARES, JR.
Deputy Administrator
For Administrative and Finance Sector


MILCA B. CAYANGA, MBA, MPA
Manager
Financial Management Department

Signed this 3rd day of June 2025



NATIONAL IRRIGATION ADMINISTRATION
STATEMENTS OF FINANCIAL POSITION
As at December 31, 2024 and 2023
(In Philippines Peso)

	Note	2024	2023 (As restated)	January 1, 2023 (As restated)
ASSETS				
Current Assets				
Cash and cash equivalents	6	34,545,543,754	23,194,211,350	19,225,163,142
Receivables, net	7	1,112,108,134	3,590,723,581	3,576,968,940
Inventories, net	8	684,464,203	61,632,060	48,922,412
Other assets, net	9	5,702,502,773	3,475,681,853	2,879,513,979
Total Current Assets		42,044,618,864	30,322,248,844	25,730,568,473
Non-Current Assets				
Investment property	11	2,082,569	2,082,569	2,082,569
Property, plant and equipment, net	12	316,551,626,343	283,666,596,878	273,899,874,017
Intangible assets, net	13	192,783,626	201,842,058	99,719,567
Total Non-Current Assets		316,746,492,538	283,870,521,505	274,001,676,153
TOTAL ASSETS		358,791,111,402	314,192,770,349	299,732,244,626
LIABILITIES				
Current Liabilities				
Financial liabilities	14	2,839,663,250	2,773,419,054	3,293,125,333
Inter-agency payables	15	69,049,134,125	67,548,680,969	76,288,293,658
Trust liabilities	16	4,101,351,954	2,918,173,940	3,058,297,444
Provisions	17	1,086,286,870	1,203,963,940	1,144,721,087
Other payables	18	2,226,124,581	2,221,279,922	2,349,740,260
Total Current Liabilities		79,302,560,780	76,665,517,825	86,134,177,782
Non-Current Liabilities				
Deferred credits/unearned revenue/income	19	4,637,826,833	5,052,937,024	5,004,650,559
Total Non- Current Liabilities		4,637,826,833	5,052,937,024	5,004,650,559
TOTAL LIABILITIES		83,940,387,613	81,718,454,849	91,138,828,341
NET ASSETS (TOTAL ASSETS LESS TOTAL LIABILITIES)		274,850,723,789	232,474,315,500	208,593,416,285
NET ASSETS/EQUITY				
Government equity	20	5,559,191,865	5,559,191,865	5,559,191,865
Accumulated surplus/(deficit)	21	269,291,531,924	226,915,123,635	203,034,224,420
NET ASSETS/EQUITY		274,850,723,789	232,474,315,500	208,593,416,285

The Notes on pages 12 to 131 form part of these financial statements.

NATIONAL IRRIGATION ADMINISTRATION
STATEMENTS OF FINANCIAL PERFORMANCE
For the Years Ended December 31, 2024 and 2023
(In Philippines Peso)

	Note	2024	2023 (As restated)
REVENUE			
Service and business income	22	1,381,451,710	1,378,164,503
Shares, grants and donations	23	2,384,300	22,559,184
Gains	24	873,782,601	-
TOTAL REVENUE		2,257,618,611	1,400,723,687
CURRENT OPERATING EXPENSES			
Personnel services	25	5,041,711,784	5,187,942,257
Maintenance and other operating expenses	26	10,946,763,118	6,110,100,625
Financial expenses	27	3,071,970,152	2,885,182,907
Direct cost	28	566,745,699	-
Non-cash expenses	29	12,320,028,114	10,909,928,366
TOTAL CURRENT OPERATING EXPENSES		31,947,218,867	25,093,154,155
DEFICIT FROM CURRENT OPERATIONS		(29,689,600,256)	(23,692,430,468)
Other non-operating income	30	84,213,791	81,453,528
Gains	31	7,489,198	9,797,420,109
Losses	32	(30,378,845)	(28,740,995)
DEFICIT BEFORE TAX		(29,628,276,112)	(13,842,297,826)
Less: Income tax expenses	33	-	-
DEFICIT AFTER TAX		(29,628,276,112)	(13,842,297,826)
Assistance and subsidy	34	72,049,932,218	42,373,649,177
NET SURPLUS FOR THE PERIOD		42,421,656,106	28,531,351,351

The Notes on pages 12 to 131 form part of these financial statements.

NATIONAL IRRIGATION ADMINISTRATION
STATEMENTS OF CHANGES IN NET ASSETS/EQUITY
For the Years Ended December 31, 2024 and 2023
(In Philippine Peso)

	Government equity (Note 20)	Accumulated surplus/(deficit) (Note 21)	Total
BALANCE AS AT DECEMBER 31, 2022	5,559,191,865	207,556,046,901	213,115,238,766
CHANGES IN EQUITY FOR 2022			
Changes in accounting policy	-	(17,778,309)	(17,778,309)
Prior period adjustments	-	(4,504,044,172)	(4,504,044,172)
RESTATED BALANCE AS AT DECEMBER 31, 2022	5,559,191,865	203,034,224,420	208,593,416,285
CHANGES IN EQUITY FOR 2023			
Net surplus for the period, as restated	-	28,531,351,351	28,531,351,351
Prior period adjustments	-	(4,650,452,136)	(4,650,452,136)
RESTATED BALANCE AS AT DECEMBER 31, 2023	5,559,191,865	226,915,123,635	232,474,315,500
CHANGES IN EQUITY FOR 2024			
Net surplus for the period	-	42,421,656,106	42,421,656,106
Other adjustments	-	(45,247,817)	(45,247,817)
BALANCE AS AT DECEMBER 31, 2024	5,559,191,865	269,291,531,924	274,850,723,789

The Notes on pages 12 to 131 form part of these financial statements.

NATIONAL IRRIGATION ADMINISTRATION
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2024 and 2023
(In Philippine Peso)

	Note	2024	2023 As restated
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash inflows:			
Receipt of assistance/subsidy	35	71,260,525,350	40,789,383,690
Trust receipts		713,084,841	284,732,163
Collection of income/revenue		552,961,181	545,535,583
Proceeds from sale of goods and services		329,738,350	-
Receipt of inter-agency fund transfers		307,773,314	21,227,741
Collection of receivables		237,310,388	185,498,267
Receipt of intra-agency fund transfers		-	186,048,518
Other receipts		209,350,166	182,461,689
Other adjustments		1,646,999,540	557,870,801
Total cash inflows		75,257,743,130	42,752,758,452
Cash outflows:			
Payment of expenses		12,530,409,746	8,141,574,193
Remittance of personnel benefit contributions and mandatory deductions		2,528,476,021	2,369,611,094
Purchase of inventories		793,859,838	121,961,765
Grant of cash advances		573,986,851	704,626,608
Payment of accounts payable and other payables		566,141,076	1,162,295,337
Prepayments		283,566,146	13,585,205
Release of inter-agency fund transfers		207,846,260	148,919,058
Refund of deposits		203,951,932	38,740,625
Release of intra-agency fund transfers		9,336,774	-
Other disbursements		645,269,156	248,569,890
Other adjustments		800,503,005	568,809,422
Total cash outflows		19,143,346,805	13,518,693,197
Net cash provided by operating activities		56,114,396,325	29,234,065,255
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash inflows:			
Receipt of interest earned		14,200,032	7,177,902
Proceeds from sale/disposal of property, plant and equipment		-	15,936
Other adjustments		2,649,610	-
Total cash inflows		16,849,642	7,193,838
Cash outflows:			
Purchase/construction of property, plant and equipment		44,755,930,929	25,230,260,422
Purchase of intangible assets		18,457,849	14,950,017
Purchase/construction of investment property		-	469,033
Other adjustments		7,497,287	2,003,904
Total cash outflows		44,781,886,065	25,247,683,376
Net cash used in investing activities		(44,765,036,423)	(25,240,489,538)
Net increase in cash and cash equivalents		11,349,359,902	3,993,575,717
Effect of exchange rate changes on cash and cash equivalents		1,972,502	(24,527,509)
Cash and cash equivalents, January 1		23,194,211,350	19,225,163,142
Cash and cash equivalents, December 31	6	34,545,543,754	23,194,211,350

The Notes on pages 12 to 131 form part of these financial statements.

NATIONAL IRRIGATION ADMINISTRATION
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
For the Year Ended December 31, 2024
(In Philippine Peso)

	Budgeted amount		Actual amounts on comparable basis	Difference final budget and actual
Note	Original	Final		
RECEIPTS				
Service and business income	1,185,241,336	1,185,241,336	1,381,451,710	(196,210,374)
Shares, grants and donations	-	-	2,384,300	(2,384,300)
Other non-operating income	82,790,700	82,790,700	84,213,791	(1,423,091)
Gain on foreign exchange	-	-	5,046,084	(5,046,084)
Gain on initial recognition of agricultural produce	-	-	873,782,601	(873,782,601)
Gain on sale of unserviceable property	-	-	1,623,989	(1,623,989)
Gain on sale of property, plant and equipment	-	-	819,125	(819,125)
Assistance and subsidy	77,465,814,625	77,465,814,625	72,049,932,218	5,415,882,407
Total Receipts	78,733,846,661	78,733,846,661	74,399,253,818	4,334,592,843
PAYMENTS				
Personnel services	5,284,332,155	5,581,932,855	5,041,711,784	540,221,071
Maintenance and other operating expenses	4,987,199,314	4,457,229,614	10,975,521,076	(6,518,291,462)
Capital outlay	68,461,769,011	68,461,769,011	44,781,886,066	23,679,882,945
Financial expenses	546,181	546,181	2,318,480,588	(2,317,934,407)
Total Payments	78,733,846,661	78,501,477,661	63,117,599,514	15,383,878,147
NET RECEIPTS / (PAYMENTS)	40	-	232,369,000	(11,049,285,304)

The Notes on pages 12 to 131 form part of these financial statements.

**NATIONAL IRRIGATION ADMINISTRATION
NOTES TO FINANCIAL STATEMENTS
ALL FUNDS**

(All amounts in Philippine Peso unless otherwise stated)

1. CORPORATE INFORMATION

The National Irrigation Administration (NIA) was formally created as a Government-Owned and Controlled Corporation (GOCC) under Republic Act (RA) No. 3601 on June 22, 1963, with an authorized capital of P300.000 million. In calendar year (CY) 1974, under Presidential Decree (PD) No. 552, its capitalization was increased to P2.000 billion, and under PD No. 1702 dated July 17, 1980, it was further increased to P10.000 billion. The capital was to be subscribed and paid for entirely by the Philippine Government. Section 2, paragraph (b) of PD No. 552 provides the NIA's sources of operating capital.

The NIA was originally attached to both the Department of Public Works and Highways (DPWH) and the Department of Agriculture (DA), but was later transferred to the Office of the President (OP) of the Philippines, and subsequently attached to the DA under Administrative Order (AO) No. 17 dated October 14, 1992. On May 5, 2014, under Executive Order (EO) No. 165, Series of 2014, the NIA was transferred together with the National Food Authority, the Philippine Coconut Authority, and the Fertilizer and Pesticide Authority from the DA to the OP of the Philippines under the Office of the Presidential Assistant for Food Security and Agricultural Modernization (OPAFSAM). In view of the change in Administration in CY 2016, the OPAFSAM was abolished. Under EO No. 1, Series of 2016 dated June 30, 2016, the NIA was not included among the agencies listed under the supervision of the Cabinet Secretary. However, in a Memorandum dated November 3, 2016 of the former Executive Secretary, the Cabinet Secretary was designated as the Acting Chairperson of the NIA Board of Directors (BOD). Through EO No. 168, Series of 2022 dated April 25, 2022, the NIA was transferred back as an attached Agency under the DA. Currently, the NIA was transferred to the OP of the Philippines pursuant to EO No. 69 dated September 5, 2024. The NIA houses its Central Office (CO) at the NIA Complex, EDSA, Diliman, Quezon City.

The NIA no longer collects Irrigation Service Fee (ISF) from landowners with landholdings of eight (8) hectares and below. This is in consonance with RA No. 10969, otherwise known as the Free Irrigation Service Act of 2018, amending RA No. 3601, which was approved by the former President of the Philippines on February 2, 2018, implementing the scope of Free Irrigation Service and the Condonation and Writing Off of Loans, Past Due Accounts and Penalties of Farmers and Irrigators Associations (IAs) with landholdings of eight (8) hectares and below only.

The principal function of the NIA was initially to develop, maintain, operate, improve, and rehabilitate irrigation systems including communal and pump irrigation projects. However, with the reorganization of the government that occurred after the NIA's creation, it also assumed the irrigation activities of other government agencies, including those of the Irrigation Service Unit of the then Presidential Assistance on Community Development. Thereafter, with the passage of RA No. 6978 on January 24, 1991, otherwise known as "An Act to Promote Rural Development by providing for an Accelerated Program within a Ten-Year Period for the Construction of Irrigation Projects," the activities of the NIA were

significantly increased to cover the remaining 1.2 million unirrigated, but irrigable hectares of land nationwide.

In order to achieve its mandate, the NIA has the following objectives:

- a. Develop and maintain irrigation systems in support of the agricultural program of the government;
- b. Provide adequate level of irrigation service on a sustainable basis in partnership with the farmers and local government units (LGUs);
- c. Provide technical assistance to institutions in the development of water resources for irrigation; and
- d. Improve and sustain the operation of NIA as a viable Corporation and service-oriented Agency.

With these objectives, the NIA is tasked to:

- a. Investigate, study, and develop all available water resources in the country, primarily for irrigation purposes;
- b. Plan, design, construct, and/or improve all types of irrigation projects and appurtenant structures;
- c. Operate, maintain, and administer all national irrigation systems (NISs);
- d. Supervise the operation, maintenance, and repair, or otherwise, administer temporarily all communal and pump irrigation systems constructed, improved, and/or repaired wholly or partially with government funds;
- e. Delegate the partial or full management of NIS to duly organized cooperatives or associations; and
- f. Construct multiple-purpose water resources projects designed primarily for irrigation, and secondarily for hydraulic power development and/or other uses such as flood control, drainage, land reclamation, domestic water supply, roads and highway construction, and reforestation, among others, provided, that the plans, designs, and the construction thereof, shall be undertaken in coordination with the agencies concerned.

Vision

By 2030, NIA is an advanced and innovative irrigation agency enabling highly competitive and sustainable Philippine farming communities.

Mission

An efficient and well-managed government corporation developing and managing modern, resilient, and multipurpose irrigation systems to improve agricultural productivity and increase farmers' income.

Core Values

Integrity - Innovation - Commitment – Excellence

1.1. Personnel Profile and Organizational Structure

The NIA is headed by an Administrator, assisted by a Senior Deputy Administrator and supported by Deputy Administrator for Administrative and Finance, and Deputy Administrator for Engineering and Operations. The NIA had 9,901 and 10,077 personnel in CYs 2024 and 2023, respectively. The breakdown is as follows:

	2024	2023
Monthly Paid – Rationalized		
Permanent - Corporate Operating Budget (COB) charged filled	3,759	3,731
Casual/Daily Paid		
COB charged	3,276	3,315
Project charged	2,866	3,031
	9,901	10,077

The NIA is composed of the CO, seventeen (17) Regional Offices (ROs), including the Upper Pampanga River Integrated Irrigation System (UPRIIS) and the Magat River Integrated Irrigation System (MARIIS), 54 regular Irrigation Management Offices (IMOs), seven (7) Interim IMOs, six (6) Satellite Offices, and three (3) Project Management Offices (PMOs).

1.2. Projects and Operational Profile

The NIA successfully implemented 130 irrigation programs for CY 2024 including carry-overs from previous years, to enhance agricultural productivity across the Philippines. These programs were distributed across the country, with 44 projects in Luzon, 25 in Visayas, 22 in Mindanao, and 39 programs in selected provinces nationwide. The activities for the year included planning and development of irrigation projects, repair, rehabilitation, and restoration projects of NISs and communal irrigation systems (CISs), organization and development of IAs, implementation and monitoring of Irrigation Management Transfer (IMT), and execution and monitoring of climate change adaptation works.

Key targets for Fiscal Year (FY) 2024 programs included the generation of 8,172 hectares of newly irrigated areas, restoration of 17,888 hectares of non-operational areas, and extensive repair and rehabilitation works, such as 29.45 kilometers (km.) of earth canals, 514.43 km. of concrete-lined canals, 53.70 km. of high-density polyethylene (HDPE) pipes, 1,946 units of canal structures, 222.19 km. of concrete roads, and 13.70 km. of gravel roads.

As of December 2024, the Agency has Physical and Financial accomplishments of 62.01 percent and 43.05 percent, respectively. This is equivalent to the generation of a newly irrigated area of 6,776 hectares, restoration of 13,097 hectares of previously non-operational land and extensive repair and rehabilitation works. Specifically, the NIA repaired 26.59 km. of earth canals, 506.68 km. of concrete-lined canals, 49.54 km. of HDPE pipes, 1,867 units of canal structures, 273.02 km. of concrete roads, and 17.15 km. of gravel roads. Additionally, the construction and rehabilitation of irrigation systems generated 60,126 jobs, contributing to local employment and economic development.

For carry-over programs from FYs 2015 to 2023, the NIA also achieved notable results. These included the generation of 13,088 hectares of newly irrigated areas, the restoration of 8,230 hectares, and the repair of 52.09 km. of earth canals, 168.65 km. of

concrete-lined canals, 14.02 km. of HDPE pipes, 903 units of canal structures, 13.20 km. of concrete roads, and 21.04 km. of gravel roads.

In terms of financial aspect in FY 2024, the NIA's General Administration and Support had a total allocation in the amount of P8.132 billion, Support to Operations in the amount of P5.272 billion, and Irrigation Systems Restoration and Development Programs had a total approved budget of P56.816 billion. Moreover, additional allotment was released to the NIA totaling P12.557 billion consisting of P5.018 billion from Special Provision No. 7, P450.000 million from National Disaster Risk Reduction and Management Fund (NDRRMF), and P7.089 billion from unprogrammed funds for Jalaur River Multipurpose Project – Stage II (JRMP-II).

As of December 2024, the total net allotment received was P82.544 billion, with obligations incurred amounting to P72.623 billion and disbursements of P41.036 billion. The unobligated allotment for General Appropriations Act (GAA) FY 2023 was P6.323 billion with obligation of P5.749 billion.

In terms of irrigation service areas, the NIA operated and maintained 262 NISs with an aggregate service area of 980,108.68 hectares and firmed-up service area (FUSA) of 876,564.65 hectares. The irrigation-programmed service area for this crop year is 1,497,968.53 hectares: 782,410.36 hectares during Wet Season and 715,558.17 hectares during Dry Season. As of December 2024, the actual irrigated area was 806,062.83 hectares during the wet season, and 798,293.10 hectares during the dry season which is equivalent to a total of 1,604,355.93 hectares, representing 107.10 percent of the irrigation-programmed service area. Cropping intensity achieved was 183.03 percent based on the FUSA.

For the CISs, there are 10,534 systems with an aggregate service area of 719,098.36 hectares and a FUSA of 630,826.35 hectares. As of December 2024, the total irrigated area in the CISs was 996,808.12 hectares: 508,493.64 hectares during wet season, and 488,314.48 hectares during the dry season - equivalent to a cropping intensity of 158.02 percent based on FUSA.

As of December 2023, the total service area developed was 2,155,026.23 hectares equivalent to 68.88 percent of the irrigable area of 3,128,631 hectares. Of this area, 1,132,014.30 hectares are under NISs, 740,596.60 hectares in CISs, 203,381.21 hectares in private irrigation systems, and 188,036.49 hectares in other government agency assisted. The remaining irrigable area for development is 1,023,011.93 hectares, which comprises those rice and corn lands with up to three (3) percent slope. However, it should be noted that the validation of the Status of Irrigation Development as of December 2024 is still ongoing.

Further, the NIA designed the Farming Support Services Program (FSSP), formerly known as "Contract Farming", to empower small-scale farmers and enable them to compete in a globalized market. The FSSP develops irrigation strategies to boost rice production. It aligns with the government's rice sufficiency agenda by optimizing the rice value chain and promoting sustainable livelihoods.

The FSSP provides essential assistance that includes farm inputs, post-harvest services, and marketing support to further help farmers achieve rice sufficiency. The program further supports farmers with financial aid, technical assistance, and post-harvest improvements to strengthen agricultural productivity and national food security.

The FSSP is a vital initiative that strengthens the agricultural sector and uplifts the lives of the Filipino farmers. Despite the challenges, the program continues to take strides through strategic interventions, funding support, and policy-makings. Moving forward, the NIA remains focused on building a more efficient and effective agricultural system that ensures food security for the nation. With the convergence efforts from different agencies and stakeholders, as well as continuous improvements for the program, the FSSP will continue to serve as a progress towards an improved agriculture, and most of all, empowering farmers to become service providers.

Aligned with the NIA's corporate goals and objective to uplift the farmer's quality of life, the Agency performed its role in the advancement of irrigated agriculture. This involves ensuring top-notch quality rice production by cultivating enabled and resilient farmers through the introduction of Rice Contract Farming Scheme. The participation of the Irrigators Associations (IAs)/Federations of Irrigators' Associations (FIAs)/Irrigators Service Cooperatives (ISCs) could enhance the overall value chain performance in terms of increasing production, lowering transaction costs, and boosting the quality of the output product, reducing both input and output price risk, the IAs/FIAs/ISCs may allocate resources more efficiently.

To guide the program's implementation, the NIA issued several Memorandum Circulars (MCs):

- MC 4, s. 2024 – Guidelines on NIA Farming Support Project
- MC 9, s. 2024 – Creation of Technical Working Group and Secretariat
- MC 40, s. 2024 – Revised Guidelines on NIA Farming Support Program
- MC 49, s. 2024 – Supplemental Guidelines on required Documentary Requirements and Accounting Procedures
- MC 79, s. 2024 – Supplemental to MC No. 4, s. 2024

These guidelines ensure the smooth and transparent execution of the Program, benefiting the agricultural sector.

1.3. Allotments/Cash Allocations - from National Government

Funding sources for the implementation of NIA Irrigation Development Program were appropriated under the GAA of FY 2024, RA No. 11975 for NIA (Section XXXVI - Budgetary Support to Government Corporations, M.7. Other Executive Offices-NIA), as summarized as follows:

	CY 2024 Irrigation Program (In Thousand Pesos)			
	Appropriation	Allotment	Release	Obligation
		Cash/Non-Cash		
CY 2024 Irrigation Programs:				
General Administration and Support	8,131,765,000	8,131,765,000	8,131,765,000	6,142,408,021
Support to Operations	5,272,454,000	5,272,454,000	5,272,454,000	4,596,972,263
Operations	56,816,110,000	56,816,110,000	56,816,110,000	54,405,612,886
Total	70,220,329,000	70,220,329,000	70,220,329,000	65,144,993,170
Others:				
Unprogrammed Funds	-	7,088,715,216	540,019,296	2,698,015,216
Section 6 of the Special Provisions for NIA under GAA FY 2022	-	5,017,850,900	-	4,345,393,528
NDRRMF		450,000,000	225,000,000	434,253,401
Grand Total	70,220,329,000	82,776,895,116	70,985,348,296	72,622,655,315

	Carry Over Funds (In Thousand Pesos)		
	Unobligated Balance CY 2022	Release Cash/ Non-Cash	Obligation
FY 2015 - 2023 GAA			
Various Projects	7,172,710,000	-	5,711,896,787
Other Sources:			
Section 6 of the Special Provisions for NIA under GAA 2022	67,272,000	-	2,034,091
Section 7 of the Special Provisions for NIA under GAA 2021	295,000	-	(280,050)
Section 7 of the Special Provisions for NIA under GAA 2020	366,000	-	-
Section 9 of the Special Provisions for NIA under GAA 2021	609,000	-	25,556
NDRRMF	4,233,000	-	(754,500)
Total	7,245,485,000	-	5,712,921,884

2. BASIS FOR THE PREPARATION OF THE FINANCIAL STATEMENTS

2.1. Statement of Compliance with International Public Sector Accounting Standards (IPSASs)

The financial statements have been prepared in compliance with IPSASs prescribed for adoption by the Commission on Audit (COA) under COA Resolution No. 2014-003 dated January 24, 2014. The term IPSAS includes all applicable IPSASs and the corresponding Philippine Application Guidance (PAG). The Philippine Public Sector Accounting Standards (PPSASs) were renamed to IPSASs under COA Resolution No. 2020-001 dated January 9, 2020.

2.2. Adoption of the New and Amended IPSASs

COA Resolution No. 2014-003 dated January 24, 2014 prescribed the adoption of 25 IPSASs effective January 1, 2014 by non-government business enterprises, as amended by COA Resolution No. 2015-040 dated December 1, 2015, moving the effectivity of the adoption of the IPSASs from May 22, 2015 to January 1, 2016. These IPSASs were published in the 2012 Handbook of International Public Sector Accounting Pronouncements (HIPSAP) of the IPSAS Board. Under COA Resolution No. 2017-006 dated April 26, 2017, additional six (6) IPSASs and updates on the IPSASs, prescribed through COA Resolution No. 2014-003 in accordance with the 2016 Edition of the HIPSAP, were adopted.

Further, the COA issued COA Resolution No. 2021-018 dated July 21, 2021, updating the adopted IPSASs based on the 2019 Edition of the HIPSAP. COA Resolution No. 2021-019 dated July 21, 2021 provides for the adoption of four (4) additional IPSASs contained in the 2019 Edition of the HIPSAP published by the International Federation of Accountants (IFAC).

The adoption of IPSASs was made on January 1, 2016, the transition date. The accounting policies have been consistently applied since the date of adoption.

New IPSAS issued but not adopted

Implementation of IPSAS 39 - Employee Benefits and Relevant Philippine Accounting Guidance (PAG) through COA Circular No. 2024-009 dated July 16, 2024

The pertinent PAGs of IPSAS 39 clarify that all government corporations classified as non-Commercial Public Sector Entities (CPSEs) shall measure the earned leave credits based on the computation provided in Section 3.1 of Department of Budget and Management (DBM) Budget Circular No. 2016-2 dated March 29, 2016. Also, post-employment benefit under defined benefit plans do not apply to government agencies for the following reasons: (1) additional cost for actuarial services; (2) investment risks to be borne by the government agencies; and (3) complexity in the recognition and measurement of the defined benefit plan in the financial statements of the agencies implementing it, unless authorized by law to maintain such defined benefit plan.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1. Basis of Accounting

The NIA's financial statements are prepared on an accrual basis in accordance with the IPSASs.

3.2. Presentation of Financial Statements

The financial statements consist of the financial reports of NIA CO, 17 ROs including the UPRIIS and the MARIIS, and three (3) PMOs in accordance with NIA's One Fund Accounting System Manual.

All significant intra-agency receivables/intra-agency payables transactions are eliminated in the preparation of the financial statements.

The financial statements reflect the assets, liabilities, revenue, and expenses of the NIA CO, ROs including the UPRIIS and the MARIIS, and PMOs.

3.2.1. Inactive Accounts

The financial statements of inactive accounts with total assets and total liabilities of P20.455 billion and P49.619 million, respectively, as at December 31, 2024, from ROs/PMOs are included in the preparation of the financial statements. These inactive accounts represent balances from completed projects in the Corporate and General Funds that were forwarded from previous years despite being turned over to their respective ROs/PMOs. Of the 73 inactive accounts reported since CY 2018, the following 23 accounts were already closed to Corporate Fund:

RO/PMO	Project or Program Title
Region 1	Fund 102
Region 2	Cagayan Integrated Agricultural Development Project
Region 2	Communal Irrigation Development Project
Region 2	Casacnan Multi-Purpose Irrigation and Power Project (CMPIPP)
Region 2	El Niño
Region 2	Grain Sector Development Program
Region 2	Irrigation Operation Systems Project I
Region 2	102 - Water Resource Development Project
Region 3	Comprehensive Agrarian Reform Program - Irrigation Component (CARP-IC)
Region 3	Irrigation Operation Support Project I
Region 3	QUAKE Fund
Region 5	Irrigation Operation Support Project I
Region 5	102 - Communal Irrigation Development Project
Region 5	102 - Water Resource Development Project
Region 5	102 - Grain Sector Development Program
Region 5	102 - El Niño
Region 6	Alapasco Project
Region 9	102 - El Niño
Region 9	102 - Water Resource Development Project
Region 12	Water Resource Development Project
Region 12	Irrigation Operation Support Project
Region 12	Malitubog Maridagao Irrigation Project 1
Region 12	Irrigation Operation Support Project I

3.3. Financial Instruments

a. Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29, *Financial Instruments: Recognition and Measurement* are classified as financial assets at fair value through surplus or deficit, held-to-maturity investments, and loans and receivables. The NIA determines the classification of its financial assets at initial recognition.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e., the date that the NIA commits to purchase or sell the asset.

The NIA's financial assets include: Cash and cash equivalents and Receivables accounts. (See *Notes 6 and 7*)

Subsequent Measurement

The subsequent measurement of financial assets depends on their classification.

1. Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading and financial assets designated upon initial recognition at fair value through surplus or deficit. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term.

Derivatives, including separated embedded derivatives, are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through surplus or deficit are carried in the Statement of Financial Position (SFP) at fair value with changes in fair value recognized in surplus or deficit.

2. Receivables

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit. (See *Note 7*)

3. Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held-to-maturity when the NIA has the positive intention and ability to hold it to maturity.

Held-to-maturity investments, which consist of government treasury bills, are initially measured at its selling price upon placement and as indicated on the Confirmation of Sale without Recourse. Upon termination of the treasury bills, any discount or premium on acquisition and fees/costs and taxes due are recognized in the surplus or deficit. In CY 2024, the NIA had no held-to-maturity investments. (See *Note 10*)

Derecognition

The NIA derecognizes a financial asset or where applicable, a part of a financial asset or part of similar financial assets of the NIA when:

1. The contractual rights to the cash flows from the financial asset expired or waived; and
2. The NIA has transferred its contractual rights to receive the cash flows of the financial assets, or retains the contractual rights to receive the cash flows of the financial assets but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement that meets the conditions set forth in IPSAS 29, *Financial Instruments: Recognition and Measurement*; and either the entity has:
 - a. transferred substantially all the risks and rewards of ownership of the financial asset; or
 - b. neither transferred nor retained substantially all the risks and rewards of ownership of the financial asset, but has transferred the control of the asset.

Impairment of financial assets

The NIA assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred “loss event”) and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated. (See *Notes 7 and 10*)

Evidence of impairment may include the following indicators:

1. The debtors or a group of debtors are experiencing significant financial difficulty.
2. Default or delinquency in interest or principal payments.
3. The probability that debtors will enter bankruptcy or other financial reorganization.
4. Observable data indicate a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults).

b. Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

The NIA’s financial liabilities include Accounts payable to suppliers, employees, and other contractors. (See *Note 14*)

Subsequent measurement

The measurement of financial liabilities depends on their classification.

1. Financial liabilities at fair value through surplus or deficit.

Financial liabilities at fair value through surplus or deficit include financial liabilities held for trading and financial liabilities designated upon initial recognition at fair value through surplus or deficit.

Financial liabilities are classified as held for trading if they are acquired for the purpose of selling in the near term.

This category includes derivative financial instruments that are not designated as hedging instruments in hedge relationships as defined by IPSAS 29.

2. Loans and borrowings

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

Derecognition

A financial liability is derecognized when the obligation under the liability expires or is discharged or cancelled.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in surplus or deficit.

c. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the SFP if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

3.4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash in bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. (See *Note 6*)

3.5. Receivables

Receivables are recognized initially at transaction cost. These are subsequently measured at amortized cost less provision for impairment. An allowance for impairment of trade receivables is established when there is objective evidence that the NIA will not be able to collect the amounts due according to the original terms of settlement of the receivable accounts. (See *Note 7*)

Trade receivables are financial assets with fixed or determinable payment that are not quoted in an active market. They arise when the NIA provides money, goods, or services directly to a debtor/customer with no intention of trading receivables. Receivables are carried at cost or amortized cost in the SFP. Receivables are included in current assets if maturity is within 12 months of the financial reporting date while those with maturity beyond 12 months are identified as non-current assets.

Recoverability of specific receivables is evaluated based on the best available facts and circumstances, the length of the NIA's relationship with its debtors, the debtors' payment behavior and known market factors. These specific reserves are re-evaluated and

adjusted if additional information received affects the amount estimated to be uncollectible.

Allowance for impairment of Accounts receivable

The policy under NIA MC No. 158, Series of 2022 prescribes the guidelines and procedures on the impairment of receivables.

Allowance for impairment of Accounts receivable was provided in the books specifically on the NIA fees. The allowance is based on the aging of receivables method of estimating uncollectible accounts. By this method, the accounts are classified according to age from one (1) day to over five (5) years and provisions for the Allowance for impairment of Accounts receivable shall be as follows:

a. Loans and receivables, Lease receivable and Other receivables

Aging of Accounts	Percentage
1 to 60 days	10
61 to 180 days	20
181 days to 1 year	30
Over 1 year to 2 years	50
Over 2 years to 3 years	60
Over 3 years to 5 years	70
Over 5 years to 10 years	100
Over 10 years	100
Accounts with legal constraints	100

b. Inter-agency receivables

Aging of Accounts	Percentage
1 year	30
Over 1 year to 3 years	50
Over 3 years to 5 years	70
Over 5 years	100
Accounts with legal constraints	100

Write-off of receivables

The policy under NIA MC No. 81, Series of 2017 includes that the following conditions must be present to support the request for authority from the COA to write-off receivables:

- a. Absence of records or documents to validate/support the claim and/or unreconciled receivable accounts;
- b. Death of the accountable officer/employee/debtor;
- c. Unknown whereabouts of the accountable officer/employee/debtor, and that he/she could not be located despite diligent efforts to find him/her;
- d. Incapacity to pay or insolvency;
- e. Exhaustion of all possible remedies by Management to collect the receivables and to demand liquidation of each advance and fund transfers; and
- f. No pending case in court involving the subject dormant accounts.

Write-off and condonation of ISF

With the passage of RA No. 10969 or the “Free Irrigation Service Act”, the NIA issued its Implementing Rules and Regulations (IRR) under NIA MC No. 108, Series of 2018 to set a policy for collection and write-off of receivables for ISF. The IRR states the following:

- a. Upon the effectivity of RA No. 10969, all farmers with landholdings of eight (8) hectares and below are exempted from paying ISF for water derived from NISs and CISs that were, or are to be, funded, constructed, maintained, and administered by the NIA and other government agencies, including those that have been turned over to the IAs.
- b. A registry of farmers and other irrigation system users shall also be prepared and maintained which shall contain the name of farmer/landowner, actual tiller, size, and location of the landholding, and Original Certificate of Title (OCT) number.
- c. Farmers with more than eight (8) hectares of land, corporate farms, and plantations drawing water for agricultural crop production, fishponds, and other persons, natural or juridical, drawing water for non-agricultural purposes from NISs and CISs, or using the irrigation systems as drainage facilities, shall continue to be subject to the payment of ISF.
- d. All unpaid ISF to the NIA and the corresponding penalties of farmers with eight (8) hectares and below, and all loans, past due accounts and the corresponding interests and penalties of the IAs to the NIA will be condoned and written-off from the books of accounts of the NIA. Upon completion of the Registry described in Rule 4.2 of the IRR, the NIA shall, in compliance with Article 1270 of the Civil Code, secure the written acceptance of each farmer or landowner whose debt is to be condoned considering that condonation or remission is essentially gratuitous. Furthermore, the condonation and write-off of indebtedness pursuant to Section 5 of the IRR shall be in accordance with all applicable accounting and auditing guidelines and procedures.

3.6. Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory is received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. The cost of inventories comprised all costs of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Subsequently, inventories are valued using the weighted average method. (See *Note 8*)

Inventories are recognized as an expense when issued for utilization or consumption in the ordinary course of operations of the NIA.

Agricultural produce inventory

Agricultural produce harvested from an entity's biological assets shall be measured at its fair value less costs to sell at the point of harvest. Such measurement is the cost at that date when applying IPSAS 12, or another applicable Standard. (*IPSAS 27, paragraph 18*) If an active market exists for a biological asset or agricultural produce in its present location and condition, the quoted price in that market is the appropriate basis for determining the fair value of that asset. If an entity has access to different active markets, the entity uses the most relevant one. For example, if an entity has access to two active markets, it would use the price existing in the market expected to be used. (*IPSAS 27, paragraph 21*)

Cost of Agricultural Produce Harvested from Biological Assets

In accordance with IPSAS 27, inventories comprising agricultural produce that an entity has harvested from its biological assets shall be measured on initial recognition at their fair value less costs to sell at the point of harvest. This is the cost of the inventories at that date for application of this Standard. (*IPSAS 12, paragraph 29*)

Measurement of Inventories

- a. Inventories shall be measured at the lower of cost and net realizable value, except where paragraph 16 or paragraph 17 of IPSAS 12 applies. (*IPSAS 12, paragraph 15*)
- b. Where inventories are acquired through a non-exchange transaction, their cost shall be measured at their fair value as at the date of acquisition. (*IPSAS 12, paragraph 16*)
- c. Inventories shall be measured at the lower of cost and current replacement cost where they are held for:
 1. Distribution at no charge or for a nominal charge; or
 2. Consumption in the production process of goods to be distributed at no charge or for a nominal charge. (*IPSAS 12, paragraph 17*)

3.7. Investment Property

Investment property consists of properties held to earn rentals and/or capital appreciation. Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the cost of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the time of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model.

Investment property of the NIA is mainly composed of land.

Investment property is derecognized either when it has been disposed of or when it is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of derecognition.

Transfers are made to or from investment property only when there is change in use. If an owner-occupied property becomes an investment property that will be carried at cost, an entity shall apply IPSAS 17 up to the date of change in use.

The NIA uses the cost model for the measurement of investment property after initial recognition. (See *Note 11*)

3.8. Property, plant, and equipment

Recognition

An item is recognized as Property, plant, and equipment (PPE) if it meets the characteristics and recognition criteria as a PPE.

The characteristics of PPE are as follows:

- a. tangible items;
- b. are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- c. are expected to be used during more than one reporting period.

An item of PPE is recognized as an asset if:

- a. it is probable that future economic benefits or service potential associated with the item will flow to the entity;
- b. the cost or fair value of the item can be measured reliably; and
- c. the cost is at least P50,000.

Measurement at recognition

An item recognized as PPE is measured at cost.

A PPE acquired through non-exchange transaction is measured at its fair value as at the date of acquisition.

The cost of the PPE is the cash price equivalent or, for PPE acquired through non-exchange transaction, its cost is its fair value as at recognition date.

Cost includes the following:

- a. its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- b. expenditure that is directly attributable to the acquisition of the items; and
- c. initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired, or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Measurement after recognition

After recognition, all PPE items are stated at cost less accumulated depreciation and impairment losses. (See *Note 12*)

When significant parts of PPE are required to be replaced at intervals, the NIA recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major repair/replacement is done, its cost is recognized in the carrying amount of the PPE as a replacement if the recognition criteria are satisfied.

All other repair and maintenance costs are recognized as expense in surplus or deficit as incurred.

Depreciation

Each part of an item of PPE with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset.

a. Initial recognition of depreciation

Depreciation of an asset begins when it is available for use such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by Management.

For simplicity and to avoid proportionate computation, depreciation shall be for one month if the PPE is available for use on or before the 15th of the month. However, if the PPE is available for use after the 15th of the month, depreciation shall be for the succeeding month.

b. Depreciation method

The straight-line method of depreciation is adopted unless another method is more appropriate for the NIA's operation.

c. Estimated useful life

The NIA uses the life span of PPE prescribed by COA in determining the specific estimated useful life for each asset based on its experience, as follows:

Account	Life in Years
Water supply systems	20 to 50 years
Land improvements	10 years
Buildings	30 years
Machinery and equipment	10 years
Motor vehicles	7 years
Furniture and fixtures	10 years
Office equipment	5 years
Information and communications technology equipment	5 years
Communications equipment	5 years
Sports equipment	10 years
Technical and scientific equipment	10 years
Other machinery and equipment	10 years
Other transportation equipment	7 years
Works of arts and archeological specimens	5 years
Road networks	10 years
Flood control systems	10 years
Power supply systems	10 years
Communications networks	10 years

d. Residual value

The NIA uses a residual value equivalent to at least five (5) percent of the cost of the PPE.

Impairment

An asset's carrying amount is written down to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount.

Derecognition

The NIA derecognizes items of PPE and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized. (See *Note 12*)

3.9. Intangible Assets

a. Recognition and measurement

Intangible assets are recognized when the items are identifiable non-monetary assets without physical substance; the entity has control over the asset; it is probable that the expected future economic benefits or service potential that are

attributable to the assets will flow to the entity; and the cost or fair value of the assets can be measured reliably.

Intangible assets acquired separately are initially recognized at cost.

If payment for intangible assets is deferred beyond normal credit terms, its cost is the cash price equivalent. The difference between this amount and the total payments is recognized as interest expense over the period of credit unless it is capitalized in accordance with the capitalization treatment permitted in IPSAS 5, *Borrowing Costs*.

b. Subsequent expenditure on an acquired in-process research and development project

Subsequent expenditure on an in-process research or development project acquired separately or in an acquisition and recognized as intangible asset is:

- Recognized as an expense when incurred if it is research expenditure;
- Recognized as an expense when incurred if it is a development expenditure that does not satisfy the criteria for recognition as an intangible asset; and
- Added to the carrying amount of the acquired in-process research or development project if it is a development expenditure that satisfies the recognition criteria for intangible assets.

c. Intangible assets acquired through non-exchange transactions

The cost of intangible assets acquired in non-exchange transaction is their fair value at the date these are required.

d. Internally generated intangible assets

Internally generated intangible assets, excluding capitalized development cost, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditures are incurred.

e. Recognition of an expense

Expenditure on an intangible item is recognized as expense when it is incurred unless it forms part of the cost of an intangible asset that meets the recognition criteria of an intangible asset.

f. Subsequent measurement

The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with a finite life are amortized over their useful lives.

The straight-line method is adopted in the amortization of the expected pattern of consumption of the expected future economic benefits or service potential.

The amortization period and the amortization method, for an intangible asset with a finite useful life, are reviewed at the end of each reporting period. Changes in the expected useful life or expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on an intangible asset with a finite life is recognized in surplus or deficit as the expense category that is consistent with the nature of the intangible asset.

An intangible asset with an indefinite useful life is not to be amortized. Intangible assets with indefinite useful lives or intangible asset not yet available for use are assessed for impairment annually and whenever there is an indication that the assets may be impaired.

Gains or losses arising from the derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the surplus or deficit when the asset is derecognized.

g. Research and development cost

The NIA recognizes the research costs incurred as expenses. Development costs on an individual project are recognized as intangible assets when the NIA can demonstrate:

- The technical feasibility of completing the asset so that asset will be available for use or sale;
- Its intention to complete and its ability to use or sell the asset;
- How the asset will generate future economic benefits or service potential;
- The availability of resources to complete the asset; and
- The ability to measure reliably the expenditure during development.

Following the initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

Amortization of the assets begins when development is complete and the asset is available for use.

It is amortized over the period of expected future benefit.

During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit. (See *Note 13*)

3.10. Leases

a. Operating lease - NIA as a lessor

Leases other than finance lease are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased

asset and recognized over the lease term. Rent received from an operating lease is recognized as income on a straight-line basis over the lease term.

Leases in which the NIA does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases.

Contingent rents are recognized as revenue in the period in which they are earned.

The depreciation policies for PPE are applied to similar assets leased by the entity.

b. Operating lease - NIA as a lessee

The NIA adopts Lease Purchase Agreement (LPA) in acquiring motor vehicles in its ROs. Rental payments are recognized as Rent/lease expense and PPE-donation is recognized upon full payment of the motor vehicle equivalent to its contract cost.

3.11. Provisions, Contingent Liabilities, and Contingent Assets

a. Provisions

Provisions are recognized when the NIA has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the NIA expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the Statement of Financial Performance (SFPer) net of any reimbursement.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provisions are reversed.

a.1. Employee benefits

The employees of the NIA are members of the Government Service Insurance System (GSIS), which provides life and retirement insurance coverage.

The NIA recognizes the undiscounted amount of short-term employee benefits, like salaries, wages, bonuses, allowances, etc., as expense unless capitalized, and as a liability after deducting the amount paid.

b. Contingent liabilities

The NIA does not recognize a contingent liability but discloses details of any contingencies in the notes to financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

c. Contingent assets

The NIA does not recognize a contingent asset, but discloses in the notes to financial statements details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NIA.

Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

3.12. Adjustments Due to Changes in Accounting Policies, Estimates, and Errors

The NIA has determined and restated accounts with the net effect in the financial statements due to changes in accounting policies, estimates and prior period errors.

Changes in accounting estimates

The NIA recognizes the effects of changes in accounting estimates prospectively through surplus or deficit.

Prior period errors

Prior period errors are omissions from and misstatements in an entity's financial statements for one or more period arising from a failure to use or misuse of reliable information that was available and could reasonably be expected to have been obtained and taken into consideration in preparing those statements. The NIA shall correct in accordance with material prior period errors retrospectively in the first set of financial statements authorized for issue after their discovery by:

- a. restating the comparative amounts for prior period(s) presented in which the error occurred; or
- b. if the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

3.13. Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Rendering of services

The NIA recognizes revenue from rendering of services based on the stage of completion when the outcome of the transaction can be measured reliably. The stage of completion is measured by reference to labor hours incurred to date as a percentage of total estimated labor hours. (See Note 22)

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the NIA.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

3.14. Shares, grants and donations

The NIA recognizes assets and revenue from gifts and donations when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Goods in-kind are recognized as assets when the goods are received, or there is binding arrangement to receive the goods. If goods in-kind are received without conditions attached, revenue is recognized immediately. If conditions are attached, a liability is recognized, which is reduced and revenue recognized as the conditions are satisfied.

On initial recognition, gifts and donations including goods in-kind are measured at their fair value as at the date of acquisition, which are ascertained by reference to an active market, or by appraisal. (See *Note 23*)

3.15. Gains and losses

Gains and losses presented in the financial statements comprised of the following:

- a. Gains and losses on disposal of PPE;
- b. Gains and losses from foreign currency transactions; and
- c. Gain on initial recognition of agricultural produce.

Disposal of PPE

Derecognition of PPE (IPSAS 17, paragraph 82)

The carrying amount of an item of PPE shall be derecognized:

- a. On disposal; or
- b. When no future economic benefits or service potential is expected from its use or disposal.

Recognition of Gains and Losses (IPSAS 17, paragraphs 83 and 86)

The gain or loss arising from the derecognition of an item of PPE shall be included in surplus or deficit when the item is derecognized.

The gain or loss arising from the derecognition of an item of PPE shall be determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item. (See *Notes 31 and 32*)

Foreign currency transactions

Initial Recognition (IPSAS 4, paragraph 24)

A foreign currency transaction shall be recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Reporting at Subsequent Reporting Dates (IPSAS 4, paragraph 27)

At each reporting date:

- a. Foreign currency monetary items shall be translated using the closing rate;
- b. Nonmonetary items that are measured in terms of historical cost in a foreign currency shall be translated using the exchange rate at the date of the transaction; and
- c. Nonmonetary items that are measured at fair value in a foreign currency shall be translated using the exchange rates at the date when the fair value was determined.

Recognition of Exchange Differences (IPSAS 4, paragraphs 32, 35 and 37)

- a. Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements shall be recognized in surplus or deficit in the period in which they arise;

- b. When a gain or loss on a nonmonetary item is recognized directly in net assets/equity, any exchange component of that gain or loss shall be recognized directly in net assets/equity. Conversely, when a gain or loss on a nonmonetary item is recognized in surplus or deficit, any exchange component of that gain or loss shall be recognized in surplus or deficit; and
- c. Exchange differences arising on a monetary item that forms part of a reporting entity's net investment in a foreign operation shall be recognized in surplus or deficit in the separate financial statements of the reporting entity or the individual financial statements of the foreign operation, as appropriate. In the financial statements that include the foreign operation and the reporting entity (e.g., consolidated financial statements when the foreign operation is a controlled entity), such exchange differences shall be recognized initially in a separate component of net assets/equity and recognized in surplus or deficit on disposal of the net investment.

Initial Recognition of Agricultural Produce

Gain or Loss on Initial Recognition of Agricultural Produce (IPSAS 27, paragraph 32)

A gain or loss arising on initial recognition of agricultural produce at fair value less costs to sell shall be included in surplus or deficit for the period in which it arises.

3.16. Budget information

The annual budget is prepared on a cash basis and is published in the official website of the NIA.

A separate Statement of Comparison of Budget and Actual Amounts (SCBAA) is prepared since the budget and the financial statements are not prepared on comparable basis. The SCBAA is presented showing the original and final budget and the actual amounts on comparable basis to the budget. Explanatory comments are provided in *Note 40*.

These budget figures are those approved by the governing body.

3.17. Related parties

The NIA regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the NIA, or vice versa.

Members of key Management are regarded as related parties and comprise of the Chairman, Members of the Governing Board, and the Principal Officers. (See *Note 38*)

3.18. Measurement uncertainty

The preparation of financial statements in conformity with IPSASs requires Management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period.

Items requiring the use of significant estimates include the useful life of a capital asset, estimated employee benefits, impairment of assets, etc.

Estimates are based on the best information available at the time of the preparation of financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

3.19. Events after the reporting date

Events after the reporting date are those events, both favorable and unfavorable, that occur between the reporting date and the date when the financial statements are authorized for issue. Two (2) types of events can be identified:

- a. Adjusting events after the reporting date - those that provide evidence of conditions that existed at the reporting date; and
- b. Non-adjusting events after the reporting date - those that are indicative of conditions that arose after the reporting date.

The reporting date is set every end of the calendar year while the date on which the financial statements are authorized for issue is the date when the Statement of Management's Responsibility for the Financial Statements is approved by the Chairman of the Board, the Administrator, the Deputy Administrator for Administrative and Finance Sector, and the Manager, Financial Management Department.

4. RISK MANAGEMENT OBJECTIVES AND POLICIES

This note presents information about the NIA's exposure to risks and the NIA's objectives, policies, and processes for measuring and managing risks.

The NIA has an overall responsibility for the establishment and oversight of the NIA's risk management framework. The NIA has established a committee and technical working group which is responsible for the preparation of outline of Disaster Risk Reduction and Management Plan (DRRMP).

The Committee's role is to design the framework which will help the NIA to develop and implement an effective and pro-active risk management plan in response to the circumstances the organization may face, perform risk assessment, and develop strategies to mitigate risks using the resources available. The NIA DRRMP 2019-2023 was covered by NIA MC No. 2019-035 dated May 10, 2019. The Plan is aligned with the objectives of the NDRRMP 2011-2028 that will address four areas of components such as: (a) Disaster Prevention and Mitigation, (b) Disaster Preparedness, (c) Disaster Response, and (d) Disaster Rehabilitation and Recovery.

4.1. Risk management framework

The Risk Management Team shall perform oversight function in ensuring that the established risk controls and related activities are consistently implemented; plan and coordinate effective and efficient use of risk control tools; and ensure that risk-related information are maintained and retained.

5. RESTATEMENTS OF FINANCIAL STATEMENTS

In CY 2024, Management adjusted the CY 2023 and prior period balances of some accounts due to prior period errors and adjustments, resulting in the retrospective restatement of comparative balances in the financial statements.

5.1. Statement of Financial Position as at December 31, 2023

	As restated (a)	As previously reported (b)	Restatement (a) - (b)	Note
ASSETS				
Current assets				
Cash and cash equivalents	23,194,211,350	23,189,109,330	5,102,020	6
Receivables, net	3,590,723,581	3,057,244,541	533,479,040	7
Inventories, net	61,632,060	81,077,197	(19,445,137)	8
Other assets, net	3,475,681,853	3,477,750,166	(2,068,313)	9
Total current assets	30,322,248,844	29,805,181,234	517,067,610	
Non-current assets				
Investment property	2,082,569	2,082,569	-	11
Property, plant, and equipment, net	283,666,596,878	293,208,088,318	(9,541,491,440)	12
Intangible assets, net	201,842,058	206,645,080	(4,803,022)	13
Total non-current assets	283,870,521,505	293,416,815,967	(9,546,294,462)	
TOTAL ASSETS	314,192,770,349	323,221,997,201	(9,029,226,852)	
LIABILITIES				
Current liabilities				
Financial liabilities	2,773,419,054	2,681,299,558	92,119,496	14
Inter-agency payables	67,548,680,969	79,179,603,270	(11,630,922,301)	15
Trust liabilities	2,918,173,940	2,934,824,985	(16,651,045)	16
Provisions	1,203,963,940	1,182,944,640	21,019,300	17
Other payables	2,221,279,922	2,231,026,179	(9,746,257)	18
Total current liabilities	76,665,517,825	88,209,698,632	(11,544,180,807)	
Non-current liabilities				
Deferred credits/unearned revenue/income	5,052,937,024	5,054,350,539	(1,413,515)	19
Total non-current liabilities	5,052,937,024	5,054,350,539	(1,413,515)	
TOTAL LIABILITIES	81,718,454,849	93,264,049,171	(11,545,594,322)	
NET ASSETS (TOTAL ASSETS LESS TOTAL LIABILITIES)				
	232,474,315,500	229,957,948,030	2,516,367,470	
EQUITY				
Government equity	5,559,191,865	5,559,191,865	-	20
Accumulated surplus/(deficit)	226,915,123,635	224,398,756,165	2,516,367,470	21
NET ASSETS/EQUITY	232,474,315,500	229,957,948,030	2,516,367,470	

5.2. Statement of Financial Position as at January 1, 2023

	As restated (a)	As previously reported (b)	Restatement (a) - (b)	Note
ASSETS				
Current assets				
Cash and cash equivalents	19,225,163,142	19,220,053,203	5,109,939	6
Receivables, net	3,576,968,940	3,109,915,038	467,053,902	7
Inventories, net	48,922,412	51,662,272	(2,739,860)	8
Other assets, net	2,879,513,979	2,883,819,500	(4,305,521)	9
Total current assets	25,730,568,473	25,265,450,013	465,118,460	
Non-current assets				
Investment property	2,082,569	2,082,569	-	11
Property, plant, and equipment, net	273,899,874,017	278,869,589,760	(4,969,715,743)	12
Intangible assets, net	99,719,567	104,698,885	(4,979,318)	13
Total non-current assets	274,001,676,153	278,976,371,214	(4,974,695,061)	
TOTAL ASSETS	299,732,244,626	304,241,821,227	(4,509,576,601)	
LIABILITIES				
Current liabilities				
Financial liabilities	3,293,125,333	3,293,609,662	(484,329)	14
Inter-agency payables	76,288,293,658	76,287,698,566	595,092	15
Trust liabilities	3,058,297,444	3,074,955,489	(16,658,045)	16
Provisions	1,144,721,087	1,108,272,140	36,448,947	17
Other payables	2,349,740,260	2,357,396,045	(7,655,785)	18
Total current liabilities	86,134,177,782	86,121,931,902	12,245,880	
Non-current liabilities				
Deferred credits/unearned revenue/income	5,004,650,559	5,004,650,559	-	19
Total non-current liabilities	5,004,650,559	5,004,650,559	-	
TOTAL LIABILITIES	91,138,828,341	91,126,582,461	12,245,880	
NET ASSETS (TOTAL ASSETS LESS TOTAL LIABILITIES)	208,593,416,285	213,115,238,766	(4,521,822,481)	
EQUITY				
Government equity	5,559,191,865	5,559,191,865	-	20
Accumulated surplus/(deficit)	203,034,224,420	207,556,046,901	(4,521,822,481)	21
NET ASSETS/EQUITY	208,593,416,285	213,115,238,766	(4,521,822,481)	

5.3. Statement of Financial Performance for the Year Ended December 31, 2023

	As restated (a)	As previously reported (b)	Restatement (a) - (b)	Note
REVENUE				
Service and business income	1,378,164,503	1,333,643,539	44,520,964	22
Shares, grants, and donations	22,559,184	16,291,212	6,267,972	23
TOTAL REVENUE	1,400,723,687	1,349,934,751	50,788,936	
CURRENT OPERATING EXPENSES				
Personnel services	5,187,942,257	5,000,648,148	187,294,109	25
Maintenance and other operating expenses (MOOE)	6,110,100,625	5,771,048,517	339,052,108	26
Financial expenses	2,885,182,907	2,885,181,507	1,400	27
Non-cash expenses	10,909,928,366	8,790,922,752	2,119,005,614	29
TOTAL CURRENT OPERATING EXPENSES	25,093,154,155	22,447,800,924	2,645,353,231	
DEFICIT FROM CURRENT OPERATIONS	(23,692,430,468)	(21,097,866,173)	(2,594,564,295)	
Other non-operating income	81,453,528	81,512,165	(58,637)	30
Gains	9,797,420,109	4,703,805	9,792,716,304	31
Losses	(28,740,995)	(28,574,570)	(166,425)	32
DEFICIT BEFORE TAX	(13,842,297,826)	(21,040,224,773)	7,197,926,947	
Less: Income tax expenses	-	-	-	33
DEFICIT AFTER TAX	(13,842,297,826)	(21,040,224,773)	7,197,926,947	
Add: Assistance and subsidy	42,373,649,177	42,533,386,172	(159,736,995)	34
NET SURPLUS FOR THE PERIOD	28,531,351,351	21,493,161,399	7,038,189,952	

6. CASH AND CASH EQUIVALENTS

This account includes the following:

	2024	2023 As restated	January 1, 2023 As restated
Cash on hand	12,582,473	7,717,449	9,211,875
Cash in bank-local currency (LC)	34,003,493,604	22,673,121,029	18,708,599,032
Cash in bank-foreign currency (FC)	854,606	854,606	854,606
Cash equivalents	528,613,071	512,518,266	506,471,683
Cash, treasury/agency deposit, regular (T/ADR)	-	-	25,946
	34,545,543,754	23,194,211,350	19,225,163,142

The Cash on hand consists of the following:

	2024	2023 As restated	January 1, 2023 As restated
Cash-collecting officers	8,233,809	5,037,449	5,634,748
Petty cash	4,348,664	2,680,000	3,577,127
	12,582,473	7,717,449	9,211,875

The Cash in bank-LC consists of the following:

	2024	2023 As restated	January 1, 2023 As restated
Cash in bank - LC, current account (CA)	33,943,218,844	22,614,408,381	18,658,842,458
Cash in bank - LC, savings account (SA)	60,274,760	58,712,648	49,756,574
	34,003,493,604	22,673,121,029	18,708,599,032

The Cash in bank-FC consists of the following:

	2024	2023 As restated	January 1, 2023 As restated
Cash in bank - FC, SA	854,606	854,606	854,606

The Cash equivalents consist of the following:

	2024	2023 As restated	January 1, 2023 As restated
Time deposits (TDs)-LC	481,476,695	467,767,275	461,313,826
TDs-FC	47,136,376	44,750,991	45,157,857
	528,613,071	512,518,266	506,471,683

In accordance with IPSAS 3 – *Accounting Policies, Changes in Accounting Estimates and Errors*, Cash and cash equivalents account as at December 31, 2023 and January 1, 2023 was restated as follows:

Particulars	December 31, 2023	January 1, 2023
Cash and cash equivalents	23,189,109,330	19,220,053,203
Add/(deduct): Prior period adjustments		
Adjusting entry to correct the double booked up of first billing of a project recorded under Cash in bank- LC, CA	4,705,182	4,705,182
Net understatement of Cash in bank- LC, CA	404,404	409,697
Net overstatement of petty cash	(7,566)	(4,940)
Net restatement	5,102,020	5,109,939
Cash and cash equivalents, as restated	23,194,211,350	19,225,163,142

Cash-collecting officers include cash collections that the remained in the possession of the cashier at year-end. This was already deposited the following year.

Petty cash represents cash to be used for payment of authorized operating expenses consisting of small payments for MOOE which cannot conveniently or practically be paid by checks or are required to be paid immediately. This fund is replenished when disbursement reaches 75 percent or as needed in accordance with NIA MC No. 156, Series of 2022.

Cash in bank-LC, CA includes the amount of cash maintained with authorized government depository banks by the CO, ROs, PMOs and IMOs.

Cash in bank-FC, SA represents amounts deposited with authorized government depository banks denominated in US dollars (\$). These constitute monies from foreign lending banks for the implementation of irrigation projects. The account represents US dollar deposit with the Land Bank of the Philippines (LBP). The year-end balance of the foreign currency deposit was translated using the Bangko Sentral ng Pilipinas (BSP) closing rate of P58.014: US\$1.00 as at December 31, 2024.

Cash, T/ADR account represents the balance of “Due from national treasury” account before it was converted to conform with the Revised Chart of Accounts (RCA). The amount was reconciled and closed in CY 2023.

Included in the Cash in bank account are Trust Fund (TF) and Working Fund (WF) treated as restricted cash in compliance with the Operations and Maintenance (O&M) Agreements of the NIA with First Gen Hydro Power Corporation (FGHPC) and SN Aboitiz Power, Inc. (SNAPI)-Magat, Incorporated, dated November 13, 2006 and December 13, 2006, respectively, viz.:

	2024	2023
Cash in bank-LC, TDs		
SNAPI-Magat, Incorporated – TF	134,694,497	130,393,220
FGHPC – TF	144,613,920	140,019,150
	279,308,417	270,412,370
	2024	2023
Cash in bank - LC, CA		
SNAPI-Magat, Incorporated – WF	557,891,750	856,490,626
FGHPC – WF	9,311,797	127,131,668
	567,203,547	983,622,294

The O&M Agreements have term of 25 years. Under the said Agreements, the NIA will manage, operate, maintain, and rehabilitate the non-power components of Pantabangan-Masiway Hydroelectric Power Plants (PMHEPP) and Magat Power Plant Complex.

As provided under the Agreements, the FGHPC and the SNAPI-Magat, Incorporated are required to provide a TF amounting to P100.000 million, payable in 24 monthly payments from the date the Agreements were entered, which will be billed by the NIA in addition to service fee. Seventy (70) percent of the amount available in the TF shall be allocated for self-insurance and 30 percent shall be allocated for the performance security.

Furthermore, a WF shall be established wherein a portion of the service fee shall be deposited to the NIA's bank account that will be made readily available to the NIA UPRIIS-Dams and Reservoir Division and the NIA MARIIS to fund the O&M cost of PMHEPP and Magat Power Plant Complex, respectively.

Included in the Cash and cash equivalents account are the following inactive accounts balances:

	2024	2023
Cash in bank - LC, CA	49,004,834	49,004,834
Petty cash	425,343	425,343
Cash-collecting officers	7,550	7,550
Cash in bank - LC, SA	(4,890,670)	(4,890,670)
	44,547,057	44,547,057

7. RECEIVABLES

This account consists of the following:

	Note	2024	2023 As restated	January 1, 2023 As restated
Loans and receivable accounts	7.1	444,205,510	919,020,412	670,036,115
Lease receivables	7.2	15,246	-	276,660
Inter-agency receivables	7.3	54,282,049	2,014,427,015	1,321,981,486
Intra-agency receivables	7.4	34,273,162	35,789,348	30,812,632
Other receivables	7.5	579,332,167	621,486,806	1,553,862,047
		1,112,108,134	3,590,723,581	3,576,968,940

Included in the Receivables accounts are the following inactive account balances:

	2024	2023
Accounts receivable		
Accounts receivable – others	157,340	157,340
	157,340	157,340
Inter-agency receivables		
Due from LGUs	148,925	148,925
Due from national government agencies (NGAs)	71,210	71,210
Due from other government corporations (GCs)	1,423	1,423
	221,558	221,558
Intra-agency receivables		
Due from other funds	361,429	361,429
Due from regional/branch offices	17,000	17,000
Due from central/home/head office	200	200
	378,629	378,629
Other receivables		
Due from officers and employees	493,082	493,082
Receivables-disallowances/charges	350,721	350,721
Loans receivable	44,921	44,921
Other receivables	6,137,375	6,137,375
	7,026,099	7,026,099
	7,783,626	7,783,626

Aging of receivables:

	0 to 1 year	More than 1 year to 5 years	Over 5 years and onwards	Total
Accounts receivable	65,291,146	1,223,710,607	3,776,860,567	5,065,862,320
Interests receivable	6,441,922	2,748,540	-	9,190,462
Loans receivable	-	-	3,842,915	3,842,915
Lease receivable	15,246	-	-	15,246
Due from NGAs	3,155,040	158,961	718,454,900	721,768,901
Due from LGUs	3,067,251	3,182,095	73,507,886	79,757,232
Due from other GCs	42,002,798	6,509,637	100,646,045	149,158,480
Receivables-disallowances/charges	13,177,604	51,173,155	33,132,489	97,483,248
Due from officers and employees	956,528	1,026,575	5,710,590	7,693,693
Due from non-government organizations/civil society organizations (NGOs/CSOs)	1,436	-	-	1,436
Other receivables	303,593,368	402,901,367	269,336,377	975,831,112
	437,702,339	1,691,410,937	4,981,491,769	7,110,605,045

Gross of Allowance for impairment of P6,032,770,073; excluding Intra-agency receivables of P34,273,162

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Receivables account, net as at December 31, 2023 and January 1, 2023 was restated as follows:

Particulars	December 31, 2023	January 1, 2023
Receivables, net	3,057,244,541	3,109,915,038
Add/(deduct): Prior period adjustments		
Net understatement due to reversal of Allowance of impairment - Accounts receivable	487,481,877	464,273,492
Net understatement/(overstatement) of Other receivables due to unrecorded prior years income, overpayment of expenses, unpaid billings to clients/tenants, etc.	32,903,422	(5,938,634)
Recognition of interests receivable from New Kanlaon Construction, Inc.	2,748,540	714,427
Recognition of Due from other GCs due to income from Contractor and other GCs, and setting up of receivables for unpaid billings from clients/customers/tenants/others	1,907,894	-
Net understatement of Receivables-disallowances/charges due to setting up of receivables for disallowed expenses with Notice of Finality of Decision (NFD)	5,740,469	5,629,352
Reversal of Allowance for impairment - Other receivables due to collections of receivables	3,574,712	2,314,780
Net understatement of Due from officers and employees	1,165,682	27,207
Understatement of Due from NGAs due to unsettled unpaid billings to clients/tenants/customers/others	307,238	-
Reversal of allowance for impairment - Due from officers and employees	1,371	-
Net understatement/(overstatement) of Due from other funds	(2,352,165)	33,278
<i>Net restatements</i>	<i>533,479,040</i>	<i>467,053,902</i>
Receivables-net, as restated	3,590,723,581	3,576,968,940

7.1. Loans and Receivable Accounts

	2024	2023 As restated	January 1, 2023 As restated
Accounts receivable-ISF-back account	4,198,409,667	4,674,647,136	4,597,982,950
Accounts receivable-pump/communal irrigation programs/CISs-non-current	518,315,214	518,315,214	522,179,208
Accounts receivable-ISF	265,228,196	159,790,680	219,327,913
Accounts receivable-others	61,887,114	53,316,518	53,987,443
Accounts receivable-pump/communal irrigation programs/CISs-current	22,022,129	22,022,129	23,488,662
Total Accounts receivable	5,065,862,320	5,428,091,677	5,416,966,176
Loans receivable	3,842,915	3,842,915	3,842,915
Interests receivable	9,190,462	5,097,878	964,397
Total Loans and receivable accounts	5,078,895,697	5,437,032,470	5,421,773,488
Less: Allowance for impairment			
Accounts receivable	(4,628,911,584)	(4,514,214,064)	(4,747,939,379)
Interests receivable	(1,980,609)	-	-
Loans receivable-others	(3,797,994)	(3,797,994)	(3,797,994)
	444,205,510	919,020,412	670,036,115

Accounts receivable account comprises trade/business receivables from ISF. NIA MC No. 26, Series of 1976, requires annual adjustment of the account in the books due to increase in the government support price for palay. Pursuant to NIA MC No. 62, Series of 1977 and NIA MC No. 62-A dated December 22, 1977, the NIA grants 10 percent discount to farmers for payment of irrigation fees on or before due dates. The account also includes current installment receivables from amortization of irrigation pumps, communal irrigation projects, and CIS. NIA MC No. 54, Series of 2013 serves as a follow up to the Incentive Policy on the Payment of Back Accounts since previous related MCs had lapsed on December 31, 2009. This policy covers all irrigation users of the NISs with Bank Accounts in ISF.

The balance of the Accounts receivable-ISF decreased due to the implementation of RA No. 10969. Majority of the remaining balances include receivables from farmers with more than eight (8) hectares of land, corporate farms, and plantations drawing water for agricultural crop production, fishponds, and other persons, natural or juridical, drawing water for non-agricultural purposes from NISs and CISs, or using the irrigation systems as drainage facilities who shall continue to be subject to the payment of ISF pursuant to RA No.10969.

The amount of the Allowance for impairment is in accordance with MC Nos. 158, Series of 2022 and 56, Series of 2023 that prescribe the guidelines and procedures for the impairment of receivables in line with the IPSAS.

Interests receivable account refers to interest earned from current and savings accounts and placement of TDs with government depository banks. The impairment is in accordance with MC No. 158, Series of 2022 which prescribes the guidelines and procedures for the impairment of receivables in line with IPSAS.

7.2. Lease Receivables

	2024	2023 As restated	January 1, 2023 As restated
Operating lease receivables	15,246	-	569,000
Less: Allowance for impairment	-	-	(292,340)
	15,246	-	276,660

Operating lease receivables account represents receivables for the staff house rentals in NIA RO No. VI.

7.3. Inter-agency Receivables

	2024	2023 As restated	January 1, 2023 As restated
Due from NGAs	721,768,901	721,252,214	721,984,106
Due from other GCs	149,158,480	2,000,636,735	1,309,453,102
Due from LGUs	79,757,232	84,046,262	84,191,049
Total	950,684,613	2,805,935,211	2,115,628,257
Less: Allowance for impairment			
Due from NGAs	(721,237,080)	(690,764,975)	(688,589,826)
Due from other GCs	(104,861,315)	(33,089,208)	(33,089,208)
Due from LGUs	(70,304,169)	(67,654,013)	(71,967,737)
	54,282,049	2,014,427,015	1,321,981,486

Due from NGAs account includes the amounts of unliquidated advances/fund transfers to the: (a) Department of Environment and Natural Resources (DENR) and Department of Health (DOH), as partners in the implementation of the irrigation component under the Environment and Health per loan package for Southern Philippines Irrigation Sector Project (SPISP) extended by the Asian Development Bank (ADB); (b) DPWH District Offices for the construction/rehabilitation of farm to market roads out of the National Development Company (NDC) loan proceeds; and (c) DPWH-Autonomous Region in Muslim Mindanao (ARMM), now Bangsamoro Autonomous Region in Muslim Mindanao (BARMM), and Philippine Rice Research Institute (PhilRice).

Due from other GCs account includes receivable from the National Power Corporation (NPC) relative to the sale of electrical energy generated by the CMPIPP including the monthly management fee per Power Purchase Agreement (PPA) dated June 30, 1995, and Supplemental Agreement dated September 25, 2003. In CY 2019, the NIA adjusted the amount of P13.290 billion which pertains purely to Energy Delivery Fee (excluding management fee). The amount recorded was already recognized by the NPC through the Power Sector Assets and Liabilities Management (PSALM) Corporation as payable to the Bureau of the Treasury (BTr), instead of payable to the NIA.

Due from LGUs account represents advances made as a result of Memoranda of Agreement (MOAs) between the NIA and the LGUs to implement repair and rehabilitation of irrigation facilities. Also, this account includes releases to LGUs out of the loan proceeds from the NDC, for the implementation of farm to market road projects. Some NIA ROs have issued demand letters for the LGUs to submit liquidation reports.

7.4. Intra-agency Receivables

	2024	2023 As restated	January 1, 2023 As restated
Due from other funds	34,273,162	35,789,348	30,812,632

Due from other funds is the effect of common fund scheme policy of the DBM per National Budget Circular No. 583 dated January 4, 2021.

7.5. Other Receivables

	2024	2023 As restated	January 1, 2023 As restated
Receivables-disallowances/charges	97,483,248	102,862,470	92,817,740
Due from officers and employees	7,693,693	8,384,576	8,130,460
Due from NGOs/CSOs	1,436	-	-
Other receivables	975,831,112	1,042,199,747	1,857,766,755
Sub-total	1,081,009,489	1,153,446,793	1,958,714,955
Less: Allowance for impairment			
Due from officers and employees	(4,645,824)	(4,693,015)	(4,660,089)
Other receivables	(497,031,498)	(527,266,972)	(400,192,819)
Sub-total	(501,677,322)	(531,959,987)	(404,852,908)
	579,332,167	621,486,806	1,553,862,047

Receivables-disallowances/charges account is used to record the amounts of disallowances/charges in audit due from officers and employees and other persons liable that have become final and executory.

Due from officers and employees account refers to the balance of cash advances which remained unliquidated as at December 31, 2024.

Other receivables account comprises amounts due from debtors and other entities not falling under any of the specific receivable accounts. The Other receivables account includes advances to contractors for contracts which have been terminated.

The Other receivables account also includes SNAPI – Water Fee which represents unpaid water fees of SNAPI. There is a significant increase of this account in CY 2024 due to the billed service fee adjustment for the period April 26, 2007 to April 25, 2021 amounting to P288.069 million and implementation of the New Service Fee Rate adjustment as per O&M Agreement Section 3.1.1 in their current billings. Also, additional billings for the discovered undeclared/additional volume used by SNAPI in their power generation amounting to P19.690 million and imposition of double rate on water used above Irrigation Diversion Requirement for the months of September to December 2022 caused the increase of this account.

8. INVENTORIES

	Note	2024	2023 As restated	January 1, 2023 As restated
Inventory held for sale	8.1	1,794,299	-	-
Inventory held for distribution, net	8.2	48,557,457	3,323,588	13,655,331
Inventory held for manufacturing, net	8.3	560,982,714	-	-
Inventory held for consumption, net	8.4	66,774,325	52,291,694	25,307,293
Semi-expendable inventory, net	8.5	6,355,408	6,016,778	9,959,788
		684,464,203	61,632,060	48,922,412

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Inventories account as at December 31, 2023 and January 1, 2023 was restated as follows:

Particulars	December 31, 2023	January 1, 2023
Inventories	81,077,197	51,662,272
Add/(deduct): Prior period adjustments		
Overstatement of the provision of Allowance for impairment - Semi-expendable - military, police and security equipment	155,572	-
Setting up of Other supplies and materials inventory for unissued inventories	5,107	-
Overstatement of Construction materials inventory due to unrecorded issuance of inventories	(768)	-
Overstatement of the Semi-expendable -other machinery and equipment unrecorded issuance/used/consumed	(22,504)	-
Overstatement of the Semi-expendable -technical and scientific equipment	(30,600)	-
Net overstatement of Semi-expendable office equipment due to unrecorded issuance of inventories	(89,220)	-
Overstatement of Fuel, oil and lubricants Inventory due to unrecorded issuance of inventory	(167,551)	-
Overstatement of the Semi-expendable - technical and scientific equipment	(215,315)	(48,000)
Net overstatement of Semi-expendable - communication equipment	(271,910)	-
Net overstatement of Office supplies inventory	(301,825)	-
Net overstatement of Semi-expendable Information and communications technology (ICT) equipment	(321,197)	(129,797)
Net overstatement of Semi-expendable - military, police and security equipment	(327,520)	-
Net overstatement of Property and equipment for distribution due to unrecorded issuance of inventory	(17,857,406)	(2,562,063)
<i>Net restatements</i>	<i>(19,445,137)</i>	<i>(2,739,860)</i>
Inventories, as restated	61,632,060	48,922,412

8.1. Inventory held for sale

	2024		2023	
	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell
Merchandise inventory				
Carrying amount at January 1	-	-	-	-
Purchases	8,863,380	-	-	-
Adjustment/capitalized to PPE	-	-	-	-
Expenses except write-down	(7,069,081)	-	-	-
Carrying amount at December 31	1,794,299	-	-	-

This account consists of packed milled rice at 10 kilos (kls)/bag available for sale.

8.2. Inventory held for distribution

	2024		2023	
	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell
Agricultural and marine supplies for distribution				
Carrying amount at January 1	-	-	-	-
Purchases	867,729,597	-	-	-
Expenses except write-down	(850,235,886)	-	-	-
Carrying amount at December 31	17,493,711	-	-	-
Property and equipment for distribution				
Carrying amount at January 1	3,323,588	-	13,655,331	-
Purchases	49,968,750	-	32,220,631	-
Expenses except write-down	(22,228,592)	-	(42,552,374)	-
Carrying amount at December 31	31,063,746	-	3,323,588	-
Inventory held for distribution, net	48,557,457	-	3,323,588	-

Agricultural and marine supplies for distribution includes undistributed farm inputs due to some farmers backing out and the late delivery of chicken dung, as the land preparation has already been completed.

Inventory held for distribution - Property and equipment for distribution account pertains to pumps for distribution to farmer-beneficiaries.

8.3. Inventory held for manufacturing

	2024		2023	
	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell
Raw materials inventory				
Carrying amount at January 1	-	-	-	-
Purchases	869,615,599	-	-	-
Expenses except write-down	(830,579,798)	-	-	-
Carrying amount at December 31	39,035,801	-	-	-
Work-in-process inventory				
Carrying amount at January 1	-	-	-	-
Purchases	1,080,258,908	-	-	-
Expenses except write-down	(897,077,592)	-	-	-
Carrying amount at December 31	183,181,316	-	-	-
Finished goods inventory				
Carrying amount at January 1	-	-	-	-
Purchases	897,907,585	-	-	-
Expenses except write-down	(559,141,988)	-	-	-
Carrying amount at December 31	338,765,597	-	-	-
Inventory held for manufacturing, net	560,982,714	-	-	-

Raw materials inventory refers to the stock of agricultural inputs, such as seeds, fertilizers, pesticides, and other materials provided in the production of crops (palay issued for further processing) recorded at fair value less costs to sell. Once the palay is issued for processing, it is transferred to the Work-in-process (WIP) inventory account, which captures all costs incurred in converting palay into rice. These costs include drying, milling, storage, hauling, labor, and other overhead expenses. As the milling process is completed and the rice becomes readily available for sale, the cost is transferred from WIP inventory to Finished goods inventory, where it is recorded as a final product ready for distribution or sale.

The WIP inventory refers to agricultural goods like palay (raw materials) that are in various stages of production but are not yet completed. Any other costs incurred in processing the palay into milled rice until the production process is completely finished.

Finished goods inventory refers to agricultural products that have been harvested, processed and ready for sale or distribution to buyers. Once the production process is complete, finished goods are now readily available for sale.

8.4. Inventory held for consumption, net

	2024		2023	
	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell
Office supplies inventory				
Carrying amount at January 1	17,741,394	-	8,159,973	-
Purchases	122,260,993	-	125,787,356	-
Expenses except write-down	(121,798,145)	-	(116,205,935)	-
Carrying amount at December 31	18,204,242	-	17,741,394	-

	2024		2023	
	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell
Accountable forms, plates and stickers inventory				
Carrying amount at January 1	-	-	-	-
Purchases	856,842	-	564,118	-
Expenses except write-down	(843,132)	-	(564,118)	-
Carrying amount at December 31	13,710	-	-	-
Drugs and medicines inventory				
Carrying amount at January 1	-	-	-	-
Purchases	3,891,807	-	4,908,830	-
Expenses except write-down	(3,863,554)	-	(4,908,830)	-
Carrying amount at December 31	28,253	-	-	-
Medical, dental, and laboratory supplies				
Carrying amount at January 1	87,160	-	42,364	-
Purchases	2,665,304	-	4,254,062	-
Expenses except write-down	(2,639,051)	-	(4,209,266)	-
Carrying amount at December 31	113,413	-	87,160	-
Fuel, oil, and lubricants inventory				
Carrying amount at January 1	1,354,495	-	1,808,300	-
Purchases	383,614,630	-	340,231,954	-
Expenses except write-down	(377,626,448)	-	(340,685,759)	-
Carrying amount at December 31	7,342,677	-	1,354,495	-
Agricultural and marine supplies inventory				
Carrying amount at January 1	-	-	-	-
Purchases	52,805,538	-	586,891	-
Expenses except write-down	(52,018,898)	-	(586,891)	-
Carrying amount at December 31	786,640	-	-	-
Textbooks and instructional materials inventory				
Carrying amount at January 1	16,796	-	18,534	-
Purchases	10,820	-	22,255	-
Expenses except write-down	(15,550)	-	(23,993)	-
Carrying amount at December 31	12,066	-	16,796	-
Military, police and traffic supplies inventory				
Carrying amount at January 1	-	-	-	-
Purchases	56,241	-	175,726	-
Expenses except write-down	-	-	(175,726)	-
Carrying amount at December 31	56,241	-	-	-
Construction materials inventory				
Carrying amount at January 1	27,722,349	-	14,664,264	-
Purchases	86,744,922	-	37,474,010	-
Expenses except write-down	(85,140,485)	-	(24,415,925)	-
Carrying amount at December 31	29,326,786	-	27,722,349	-
Electrical supplies and materials inventory				
Carrying amount at January 1	-	-	-	-
Purchases	2,903,732	-	2,224,777	-
Expenses except write-down	(2,766,852)	-	(2,224,777)	-
Carrying amount at December 31	136,880	-	-	-
Housekeeping/cleaning supplies				
Carrying amount at January 1	-	-	-	-
Purchases	2,941,991	-	2,306,443	-
Expenses except write-down	(2,941,991)	-	(2,306,443)	-
Carrying amount at December 31	-	-	-	-

	2024		2023	
	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell
Other supplies and materials inventory				
Carrying amount at January 1	5,369,500	-	583,362	-
Purchases	108,244,909	-	88,401,462	-
Expenses except write-down	(102,860,992)	-	(83,615,324)	-
Carrying amount at December 31	10,753,417	-	5,369,500	-
Inventory held for consumption, net	66,774,325		52,291,694	-

Office supplies, fuel, oil and lubricants, spare parts and other supplies inventories are held for consumption.

Construction materials inventory consists of construction materials purchased/acquired for stock and later issue for the construction, rehabilitation of NIA's facilities.

Medical, dental and laboratory supplies inventory pertains to medical, dental and laboratory supplies purchased for consumption.

Included in the Inventories are the following inactive accounts balances:

	2024	2023
Other supplies and materials inventory	106,065	106,065
Construction materials inventory	30,497	30,497
	136,562	136,562

8.5. Semi-expendable inventory, net

	2024	2023 January 1, 2023 As restated	2023 January 1, 2023 As restated
Semi-expendable ICT equipment	3,434,635	2,720,760	4,517,337
Semi-expendable office equipment	1,328,942	967,099	1,176,505
Semi-expendable agricultural and forestry equipment	99,973	-	-
Semi-expendable military, police and security equipment	-	-	687,933
Semi-expendable technical and scientific equipment	247,340	776,263	139,901
Semi-expendable medical equipment	-	-	22,450
Semi-expendable disaster response and rescue equipment	-	-	17,500
Semi-expendable communications equipment	150,500	97,000	396,901
Semi-expendable construction equipment	-	59,479	-
Semi-expendable electrical equipment	-	6,000	-
Semi-expendable other machinery and equipment	432,003	194,495	782,123
Sub-total - Semi-expendable - machinery and equipment	5,693,393	4,821,096	7,740,650
Semi-expendable furniture and fixtures	662,015	1,195,682	2,231,268
Semi-expendable books	-	-	16,000
Sub-total - Semi-expendable furniture, and fixtures and books	662,015	1,195,682	2,247,268
Total Semi-expendable inventories	6,355,408	6,016,778	9,987,918
Less: Allowance for impairment-semi-expendable office equipment	-	-	(28,130)
Semi-expendable inventory, net	6,355,408	6,016,778	9,959,788

8.5.1. Semi-expendable inventory

	2024		2023	
	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell	Inventories carried at lower of cost and net realizable value	Inventories carried at fair value less cost to sell
Semi-expendable-machinery and equipment				
Carrying amount at January 1	4,821,096	-	7,712,520	-
Purchases	117,124,269	-	44,208,098	-
Expenses except write-down	(116,251,972)	-	(47,099,522)	-
Carrying amount at December 31	5,693,393	-	4,821,096	-
Semi-expendable-furniture, fixtures and books				
Carrying amount at January 1	1,195,682	-	2,231,268	-
Purchases	41,681,719	-	46,063,936	-
Expenses except write-down	(42,215,386)	-	(47,099,522)	-
Carrying amount at December 31	662,015	-	1,195,682	-
Total Semi-expendable inventory, net	6,355,408	-	6,016,778	-

Semi-expendable sub-accounts, such as Semi-expendable machinery and equipment, Semi-expendable office equipment, Semi-expendable information and communications technology equipment, and Semi-expendable furniture and fixtures, are used to recognize tangible items with cost below the capitalization threshold of P50,000.

Semi-expendable items remain as inventory and corresponding expense accounts shall be recognized upon their issuance to the end user. The remaining values of semi-expendable accounts are maintained by Property and Procurement Division/Sections of the NIA CO and ROs/PMOs/IMOs, respectively.

9. OTHER ASSETS - CURRENT

Other assets – current account consists of the following:

	Note	2024	2023 January 1, 2023	
			As restated	As restated
Prepayments	9.1	5,625,233,045	3,419,768,490	2,825,860,816
Advances	9.2	12,448,616	11,085,444	12,814,229
Deposits	9.3	59,674,086	40,438,900	35,875,124
Other assets	9.4	5,147,026	4,389,019	4,963,810
		5,702,502,773	3,475,681,853	2,879,513,979

Included in Other assets - current account are the following inactive accounts balances:

	2024	2023
Prepayments		
Advances to contractors/sub-contractors	11,828,620	11,828,620
Other prepayments	68,984	68,984
	11,897,604	11,897,604
Advances		
Advances to officers and employees	263,645	263,645
Advances to special disbursing officers	828,341	828,341
Advances for payroll	(199,823)	(199,823)
	892,163	892,163
Deposits		
Guaranty deposits	3,259	3,259
Other deposits	2,700	2,700
	5,959	5,959
Other assets		
Other assets	2,222,740	2,222,740
	15,018,466	15,018,466

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Other assets account - current as at December 31, 2023 and January 1, 2023 was restated as follows:

Particulars	December 31, 2023	January 1, 2023
Other assets – current	3,477,750,166	2,883,819,500
Add/(deduct): Prior period adjustments		
Understatement of the unexpired portion of prepaid insurance account	2,104,683	-
Understatement due to erroneous classification of Other deposits	443,244	-
Net understatement/(overstatement) of Advances to officers and employees due to unrecorded liquidation and adjustments	12,390	(70,035)
Understatement of prior year's liquidation of cash advances to special disbursing officer	(54,422)	(26,000)
Overstatement of Other prepayments account due to unrecorded expired portion of prepayments	(64,568)	-
Understatement of prior year's liquidation of cash advances for payroll	(100,655)	-
Overstatement of Other assets account due to unrecorded adjustments	(206,023)	(6,523)
Overstatement of Advances to contractors/sub-contractors due to unrecorded transactions and adjustments from prior years	(4,202,962)	(4,202,963)
<i>Net restatements</i>	<i>(2,068,313)</i>	<i>(4,305,521)</i>
Other assets-current, as restated	3,475,681,853	2,879,513,979

9.1. Prepayments

Prepayments account consists of the following:

	2024	2023 As restated	January 1, 2023 As restated
Advances to contractors/sub-contractors	5,592,748,129	3,398,735,045	2,818,618,668
Prepaid insurance	8,320,546	4,040,289	1,671,756
Prepaid rent	54,000	-	45,960
Prepaid subscription	18,817,520	10,409,155	-
Other prepayments	5,292,850	6,584,001	5,524,432
	5,625,233,045	3,419,768,490	2,825,860,816

Advances to contractors account represents the 15 percent mobilization fees for the implementation of projects subject to proportionate recoupment from the contractors' progress billings.

Prepaid insurance refers to insurance premiums paid by the NIA to the GSIS covering NIA's insurable properties.

Prepaid rent represents amount advanced/deposited for rentals of PPE.

Prepaid subscription represents amount for the subscription of more than one year for computer applications/software for office use.

Other prepayments account represents payments to the Procurement Service (PS) of the DBM and to Petron Philippines for the delivery of office supplies and gasoline, respectively. This is subject for further reconciliation.

9.2. Advances

Advances consist of the following:

	2024	2023 As restated	January 1, 2023 As restated
Advances to officers and employees	5,767,199	6,014,789	6,631,949
Advances for payroll	3,465,367	3,507,496	3,590,982
Advances to special disbursing officers	3,214,625	1,434,577	2,155,058
Advances for operating expenses	1,425	128,582	436,240
	12,448,616	11,085,444	12,814,229

Advances to officers and employees account includes amounts advanced to officers and employees for official travel.

Advances for payroll includes amounts related to regular disbursing officers for payment of salaries, wages, honoraria, allowances and other personnel benefits. The balance as of December 31, 2024 has been returned as of January and February 2025, and shall form part of the transactions for the said month.

Advances to special disbursing officers are amounts granted to entity's accountable officers and employees for special purpose/time-bound undertaking. The balance as of December 31, 2024 has been returned as of January and February 2025, and shall form part of the transactions for the said month.

Advances for operating expenses account represents amounts of advances granted to accountable officers for payment of operating expenses.

Aging of Advances as at December 31, 2024:

	0 to 1 year	More than 1 year to 10 years	Over 10 years and onwards	Total
Advances to officers and employees	281,499	103,214	5,382,486	5,767,199
Advances for payroll	20,448	-	3,444,919	3,465,367
Advances to special disbursing officers	2,243,304	-	971,321	3,214,625
Advances for operating expenses	1,425	-	-	1,425
	2,546,676	103,214	9,798,726	12,448,616

9.3. Deposits

Deposits consist of the following:

	2024	2023 As restated	January 1, 2023 As restated
Guaranty deposits	52,764,632	35,887,423	33,242,859
Other deposits	6,909,454	4,551,477	2,632,265
	59,674,086	40,438,900	35,875,124

Guaranty deposits account represents amounts deposited as guarantee in compliance with the terms of an agreement.

9.4. Other Assets

This account consists of the following:

	2024	2023 As restated	January 1, 2023 As restated
Other assets	47,734,215	46,492,815	47,577,818
Less: Allowance for impairment	(42,587,189)	(42,103,796)	(42,614,008)
	5,147,026	4,389,019	4,963,810

10. OTHER INVESTMENTS

This account consists of the following:

	2024	2023	January 1, 2023
Investments in stocks	1,225,000	1,225,000	1,225,000
Other investments – marketable securities	15,900	15,900	15,900
Total other investments	1,240,900	1,240,900	1,240,900
Less: Allowance for impairment			
Investments in stocks	(1,225,000)	(1,225,000)	(1,225,000)
Other investments-marketable securities	(15,900)	(15,900)	(15,900)
	-	-	-

The Investments in stocks account includes investment in Gasifier and Equipment Manufacturing Corporation (GEMCOR) shares of stocks, 937 shares purchased in CY 1981 and another 250 shares acquired in CY 1984, both at P1,000 per share. In CY 1988, the GEMCOR privatization plan, which called for its dissolution, was approved. The NIA's inquiry on the chance of recovering its investment remains unanswered. The account is subject for further verification and adjustment.

11. INVESTMENT PROPERTY

The Investment property account includes land under or held for lease located in EDSA, corner NIA Road, Diliman, Quezon City with a total area of 2,830 square meters (sq.m). A portion of the land with a total area of 2,508 sq.m is currently under lease to New Kanlaon Construction, Inc.

Area in sq.m	Book value per sq.m	Total book value	Status
2,508	P 735.89	1,845,612	Under lease to New Kanlaon Construction, Inc.
322	735.89	236,957	Held for lease
2,830		2,082,569	

The Investment property under lease to New Kanlaon Construction, Inc. was filed for ejectment under Civil Case No. 18-07044-SC which was decided on 5th of August 2022 wherein New Kanlaon Construction, Inc. was ordered to vacate and to immediately surrender peaceful possession of the 2,508 sq.m property.

12. PROPERTY, PLANT, AND EQUIPMENT

The analysis of this account as at December 31, 2024 is shown below:

	Land	Land improvements	Infrastructure assets	Buildings and other structures	Machinery, equipment, furniture and fixtures, and other PPE	Construction in progress (CIP)	Total
Cost, January 1, 2024, as restated	4,143,895,539	20,349,761,870	232,943,643,266	4,458,431,821	10,706,603,189	91,906,239,139	364,508,574,824
Add/(Less):							
Additions	74,166,300	70,871,991	8,571,166,026	243,658,395	1,835,134,135	41,164,419,307	51,959,416,154
Reclassification/adjustments	36,811,976	23,825,876	20,039,379,448	292,216,052	4,561,117	(25,632,981,232)	(5,236,186,763)
Disposal	-	-	(1,949,747,920)	-	(42,041,773)	-	(1,991,789,693)
Cost, December 31, 2024	4,254,873,815	20,444,459,737	259,604,440,820	4,994,306,268	12,504,256,668	107,437,677,214	409,240,014,522
Accumulated depreciation, January 1, 2024, as restated	-	12,607,049,473	62,870,189,405	1,443,996,908	3,909,726,293	-	80,830,962,079
Add/(Less):							
Depreciation (Note 29)	-	49,426,927	11,231,649,621	140,239,734	638,156,411	-	12,059,472,693
Reclassification/adjustments on prior year's depreciation	-	71,810,036	(131,430,637)	(71,879,466)	(53,689,300)	-	(185,189,367)
Disposal	-	-	-	-	(29,064,865)	-	(29,064,865)
Accumulated depreciation, end	-	12,728,286,436	73,970,408,389	1,512,357,176	4,465,128,539	-	92,676,180,540
Accumulated impairment loss, January 1, 2024	-	-	10,254,367	613,390	148,110	-	11,015,867
Add/(Less):							
Impairment loss (Note 29)	-	-	-	117,214	13,985,329	-	14,102,543
Reclassification/adjustments on prior year's impairment loss	-	-	-	-	50,400	-	50,400
Disposal	-	-	-	(117,214)	(12,843,957)	-	(12,961,171)
Accumulated impairment loss, end	-	-	10,254,367	613,390	1,339,882	-	12,207,639
Carrying amount, December 31, 2024	4,254,873,815	7,716,173,301	185,623,778,064	3,481,335,702	8,037,788,247	107,437,677,214	316,551,626,343

The carrying amounts of PPE sub-accounts as at December 31, 2024 are summarized below:

	Gross amount	Accumulated depreciation	Accumulated impairment losses	Carrying amount
Land				
Land	4,254,873,815	-	-	4,254,873,815
Sub-total	4,254,873,815	-	-	4,254,873,815
Land improvements				
Land improvements, aquaculture structures	2,137,816	(2,015,505)	-	122,311
Land Improvements, reforestation projects	52,034,392	-	-	52,034,392
Other land improvements	20,390,287,529	(12,726,270,931)	-	7,664,016,598
Sub-total	20,444,459,737	(12,728,286,436)	-	7,716,173,301
Infrastructure assets				
Water supply systems	254,218,063,926	(73,276,494,024)	(10,254,367)	180,931,315,535
Power supply systems	3,644,662,504	(437,102,739)	-	3,207,559,765
Communications networks	43,467,582	(1,116,129)	-	42,351,453
Road networks	1,230,134,950	(191,967,157)	-	1,038,167,793
Flood control systems	2,416,696	(2,295,861)	-	120,835
Other infrastructure assets	465,695,162	(61,432,479)	-	404,262,683
Sub-total	259,604,440,820	(73,970,408,389)	(10,254,367)	185,623,778,064
Buildings and other structures				
Buildings	4,410,360,551	(1,349,095,561)	(613,390)	3,060,651,600
Hostels and dormitories	5,882,083	(1,402,526)	-	4,479,557
Other structures	578,063,634	(161,859,089)	-	416,204,545
Sub-total	4,994,306,268	(1,512,357,176)	(613,390)	3,481,335,702
Machinery, equipment, furniture and fixtures, and other PPE				
Office equipment	533,831,255	(287,431,186)	(140,497)	246,259,572
Construction and heavy equipment	3,157,013,400	(1,187,260,572)	(150,763)	1,969,602,065
Agricultural and forestry equipment	517,661,366	(2,292,924)	-	515,368,442
ICT equipment	1,024,852,052	(555,836,812)	(384,236)	468,631,004
Technical and scientific equipment	1,552,957,057	(454,342,629)	(48,349)	1,098,566,079
Communications equipment	110,585,920	(39,052,020)	-	71,533,900
Military, police, and security equipment	7,824,672	(3,051,278)	-	4,773,394
Other machinery and equipment	1,177,529,657	(580,288,982)	(31,431)	597,209,244
Furniture and fixtures	163,359,126	(39,622,109)	-	123,737,017
Motor vehicles	1,018,510,663	(657,333,957)	(584,606)	360,592,100
Other transportation equipment	17,052,160	(11,712,852)	-	5,339,308
Disaster response and rescue equipment	4,978,637	(3,230,754)	-	1,747,883
Printing equipment	3,324,630	(1,153,143)	-	2,171,487
Sports equipment	3,407,735	(807,709)	-	2,600,026
Medical equipment	2,924,418	(2,264,171)	-	660,247
Electrical equipment	21,493,569	(7,700,490)	-	13,793,079
Watercrafts	3,196,778	(2,739,132)	-	457,646
Books	502,616	(469,972)	-	32,644
Works of arts and archeological specimens	169,000	-	-	169,000
Kitchen equipment	195,600	(54,198)	-	141,402
Other PPE	3,182,886,357	(628,483,649)	-	2,554,402,708
Sub-total	12,504,256,668	(4,465,128,539)	(1,339,882)	8,037,788,247
CIP				
CIP-infrastructure assets	106,637,679,434	-	-	106,637,679,434
CIP-buildings and other structures	757,514,841	-	-	757,514,841
CIP-land improvements	42,296,959	-	-	42,296,959
CIP-furniture and fixtures	185,980	-	-	185,980
Sub-total	107,437,677,214	-	-	107,437,677,214
	409,240,014,522	(92,676,180,540)	(12,207,639)	316,551,626,343

The analysis of this account as at December 31, 2023 is shown below:

	Land	Land improvements	Infrastructure assets	Buildings and other structures	Machinery, equipment, furniture and fixtures, and other PPE	Construction in progress (CIP)	Total
Cost, January 1, 2023, as restated	4,097,951,229	21,376,445,188	208,471,151,203	3,977,304,138	9,146,922,541	96,414,419,983	343,484,194,282
Add/(Less):							
Additions	189,834,424	1,239,529,817	14,138,312,396	256,544,407	2,116,758,656	26,991,372,318	44,932,352,018
Reclassification/adjustments	(143,890,114)	(2,266,213,135)	10,334,187,328	224,583,276	(529,091,033)	(29,742,004,547)	(22,122,428,225)
Disposal	-	-	(7,661)	-	(27,986,975)	(1,757,548,615)	(1,785,543,251)
Cost, December 31, 2023	4,143,895,539	20,349,761,870	232,943,643,266	4,458,431,821	10,706,603,189	91,906,239,139	364,508,574,824
Accumulated depreciation, January 1, 2023, as restated	-	13,082,540,537	51,764,903,712	1,304,521,692	3,423,210,827	-	69,575,176,768
Add/(less):							
Depreciation (Note 29)	-	218,747,057	9,591,042,954	136,934,196	530,784,397	-	10,477,508,604
Reclassification/adjustments on prior year's depreciation	-	(694,238,121)	1,529,738,693	3,648,333	(36,688,268)	-	802,460,637
Disposal	-	-	(15,495,954)	(1,107,313)	(7,580,663)	-	(24,183,930)
Accumulated depreciation, end	-	12,607,049,473	62,870,189,405	1,443,996,908	3,909,726,293	-	80,830,962,079
Accumulated impairment loss, January 1, 2023	-	-	-	-	9,143,497	-	9,143,497
Add/(Less):							
Impairment loss (Note 29)	-	-	159,150,910	613,390	1,126,384	-	160,890,684
Disposal	-	-	(148,896,543)	-	(10,121,771)	-	(159,018,314)
Accumulated impairment loss, end	-	-	10,254,367	613,390	148,110	-	11,015,867
Carrying amount, December 31, 2023	4,143,895,539	7,742,712,397	170,063,199,494	3,013,821,523	6,796,728,786	91,906,239,139	283,666,596,878

The carrying amounts of PPE sub-accounts as at December 31, 2023 are summarized below:

	Gross amount	Accumulated depreciation	Accumulated impairment losses	Carrying amount, December 31, 2023
Land				
Land	4,143,895,539	-	-	4,143,895,539
Sub-total	4,143,895,539	-	-	4,143,895,539
Land improvements				
Land improvements, aquaculture structures	2,137,816	(1,830,462)	-	307,354
Land Improvements, reforestation projects	45,390,280	-	-	45,390,280
Other land improvements	20,302,233,774	(12,605,219,011)	-	7,697,014,763
Sub-total	20,349,761,870	(12,607,049,473)	-	7,742,712,397
Infrastructure assets				
Water supply systems	228,004,050,509	(62,371,397,412)	(10,254,367)	165,622,398,730
Power supply systems	3,637,966,309	(313,837,659)	-	3,324,128,650
Communications networks	2,374,199	(451,098)	-	1,923,101
Road networks	906,714,078	(142,079,998)	-	764,634,080
Flood control systems	2,416,696	(2,295,861)	-	120,835
Other infrastructure assets	390,121,475	(40,127,377)	-	349,994,098
Sub-total	232,943,643,266	(62,870,189,405)	(10,254,367)	170,063,199,494
Buildings and other structures				
Buildings	3,971,454,819	(1,305,763,040)	(613,390)	2,665,078,389
Hostels and dormitories	5,882,083	(1,278,754)	-	4,603,329
Other structures	481,094,919	(136,955,114)	-	344,139,805
Sub-total	4,458,431,821	(1,443,996,908)	(613,390)	3,013,821,523

	Gross amount	Accumulated depreciation	Accumulated impairment losses	Carrying amount, December 31, 2023
Machinery, equipment, furniture and fixtures, and other PPE				
Office equipment	466,527,651	(244,629,989)	(29,325)	221,868,337
ICT equipment	846,959,824	(440,813,154)	(118,785)	406,027,885
Agricultural and forestry equipment	519,260,035	(2,638,580)	-	516,621,455
Communications equipment	102,726,044	(29,360,051)	-	73,365,993
Construction and heavy equipment	2,326,480,320	(925,435,793)	-	1,401,044,527
Disaster response and rescue equipment	4,363,637	(3,141,764)	-	1,221,873
Military, police, and security equipment	3,525,227	(1,387,779)	-	2,137,448
Medical equipment	2,825,529	(1,834,993)	-	990,536
Printing equipment	4,078,775	(1,218,891)	-	2,859,884
Sports equipment	2,128,385	(544,018)	-	1,584,367
Technical and scientific equipment	1,089,895,005	(358,942,057)	-	730,952,948
Electrical equipment	27,240,475	(6,811,405)	-	20,429,070
Other machinery and equipment	1,060,961,265	(596,927,360)	-	464,033,905
Motor vehicles	926,142,340	(613,120,924)	-	313,021,416
Watercrafts	3,196,778	(2,706,095)	-	490,683
Other transportation equipment	22,922,749	(17,860,894)	-	5,061,855
Furniture and fixtures	166,930,426	(36,630,126)	-	130,300,300
Books	502,616	(469,972)	-	32,644
Works of arts and archeological specimens	169,000	-	-	169,000
Kitchen equipment	195,600	(17,034)	-	178,566
Other PPE	3,129,571,508	(625,235,414)	-	2,504,336,094
Sub-total	10,706,603,189	(3,909,726,293)	(148,110)	6,796,728,786
CIP				
CIP-land improvements	81,197,847	-	-	81,197,847
CIP-infrastructure assets	91,310,994,348	-	-	91,310,994,348
CIP-buildings and other structures	513,960,644	-	-	513,960,644
CIP-furniture and fixtures	86,300	-	-	86,300
Sub-total	91,906,239,139	-	-	91,906,239,139
	364,508,574,824	(80,830,962,079)	(11,015,867)	283,666,596,878

Land and land improvements account includes cost of farm to market roads in various LGUs financed out of the P346 million proceeds of loan from NDC. Land account are lots/land currently occupied and registered under the NIA's name.

Land improvements account refers to the total cost of completed irrigation projects which have generally rebounded to the benefit of the farmers in terms of service areas. This also includes those funded out of appropriations from the National Government through the DPWH and the DA in CYs 1990 to 1996.

NIA's shares on the non-power cost paid to the PSALM were reclassified and capitalized (CY 2018 and prior years) from Other investments account to PPE account by the NIA under Water supply systems account totaling P5.427 billion (40 percent of total cost) based on the third-party property valuation of the project contracted by the PSALM.

On May 16, 2023, the PSALM conducted the bidding of the power component or Casecan Hydro Electric Power Plant (CHEPP) to eight (8) qualified bidders with a minimum bid price of USD 227.273 million (approximately P12.800 billion). Fresh River Lakes Corporation (FRLC), which offered the highest bid price amounting to USD 526.000 million (approximately P29.132 billion) won the bidding. The sale was finalized last February 23, 2024 and the winning bidder paid the amount of USD 526.000 million. The asset sold under Power supply systems account of NIA amounting to P1.940 billion.

The CIP account represents cost of projects implemented out of project funds directly released to the NIA by the DBM.

The capitalization threshold of P50,000 represents the minimum cost of an individual asset recognized as a PPE on the SFP. Tangible items which do not meet the PPE's criteria for recognition are recognized as Semi-expendable property.

The NIA reviewed the carrying amounts of PPEs for any impairment as at December 31, 2024. No PPE has been pledged as security for liabilities.

Included in PPE account are the following inactive accounts balances:

	2024	2023
Water supply systems	9,792,819,919	9,792,819,919
Other land improvements	4,349,985,854	4,349,985,854
Buildings	515,881,610	515,881,610
Agricultural and forestry equipment	514,220,366	514,220,366
Land	77,586,842	77,586,842
Other infrastructure assets	74,486,215	74,486,215
Furniture and fixtures	47,873,998	47,873,998
Technical and scientific equipment	11,127,627	11,127,627
Office equipment	9,528,034	9,528,034
ICT equipment	7,392,123	7,392,123
Motor vehicles	3,055,826	3,055,826
Communications equipment	1,597,566	1,597,566
Disaster response and rescue equipment	317,500	317,500
Military, police, and security equipment	7,909	7,909
Books	46,410	46,410
Other machinery and equipment	112,895,403	112,895,403
Other PPE	120,900	120,900
CIP - infrastructure assets	4,868,449,200	4,868,449,200
	20,387,393,302	20,387,393,302

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, the PPE sub-accounts as at December 31, 2023 and January 1, 2023 were restated as follows:

Land

Particulars	December 31, 2023	January 1, 2023
Land, cost before restatements	4,134,469,892	4,088,525,582
Add: Prior period adjustment		
Understatement due to unrecorded located land/found in station and other adjustments	9,425,647	9,425,647
Land, as restated	4,143,895,539	4,097,951,229

Land improvements

Particulars	December 31, 2023	January 1, 2023
Land improvements, cost before restatements	24,282,755,978	25,258,669,385
Add/(deduct): Prior period adjustments		
Understatement of Land improvements - reforestation projects due to unrecorded balances and non-reclassification to proper PPE sub-account	45,390,280	96,129,191
PPE costing below P50,000 reclassified to Semi-expendable expenses	(281,400)	(281,400)
Overstatement of Other land improvements due to unrecorded balances/ reclassification to proper PPE sub-accounts and other adjustments	(3,978,102,988)	(3,978,071,988)
<i>Net restatements</i>	<i>(3,932,994,108)</i>	<i>(3,882,224,197)</i>
Land improvements, cost, as restated	20,349,761,870	21,376,445,188
Accumulated depreciation, before restatements	15,364,984,054	15,842,461,930
Less: Prior period adjustments		
Understatement of depreciation expense due to unaccounted cut-off balance of PPE/ reclassification to proper PPE sub-accounts/error in recording and other adjustments	(2,757,782,625)	(2,759,769,437)
Adjustment on accumulated depreciation due to PPE costing below P50,000 reclassified to Semi-expendable expenses	(151,956)	(151,956)
<i>Total restatements</i>	<i>(2,757,934,581)</i>	<i>(2,759,921,393)</i>
Accumulated depreciation, as restated	12,607,049,473	13,082,540,537
Carrying amount, as restated	7,742,712,397	8,293,904,651

Infrastructure assets

Particulars	December 31, 2023	January 1, 2023
Infrastructure assets, cost before restatements	232,733,490,892	207,009,055,649
Add/(deduct): Prior period adjustments		
Net understatement of recorded Water supply systems due to unrecorded balances/ reclassification to proper PPE sub-accounts and other adjustments	2,054,316,586	1,372,043,383
Understatement of recorded Road networks due to unrecorded balances, found at station, reclassification to proper PPE sub-accounts and other adjustments	52,351,591	52,351,591
Reclassification of Other PPE account to Other infrastructure assets account	35,662,780	35,662,780
PPE costing below P50,000 recorded under Water supply systems reclassified to semi-expendable expenses	(700,193)	(700,193)
Net understatement/(overstatement) of recorded Power supply system account due to privatization of CHEPP, unrecorded balances/reclassification to proper PPE sub-accounts and other adjustments	(1,931,478,390)	2,737,993
<i>Net restatements</i>	<i>210,152,374</i>	<i>1,462,095,554</i>
Cost, as restated	232,943,643,266	208,471,151,203
Accumulated depreciation, before restatements	56,001,888,141	46,892,058,419
Add/(deduct): Prior period adjustments		
Net understatement of prior years' Depreciation and Accumulated depreciation - Water supply systems account due to derecognition of dormant account balances, unaccounted cut-off balance of PPE/ reclassification to proper PPE sub-accounts/ error in recording and other adjustments	6,849,961,130	4,837,178,795
Net understatement of recorded prior years' depreciation expense and accumulated depreciation - Road networks due to unaccounted cut-off balance of PPE/ reclassification to proper PPE sub-accounts and other adjustments	34,952,601	29,965,328
Understatement of prior year's depreciation of Other infrastructure assets account	6,773,398	3,874,046
Net understatement/(overstatement) of prior year's depreciation of Power supply systems account due to privatization of CHEPP, reclassification to proper PPE sub-accounts and other adjustments	(23,385,865)	1,827,124
<i>Net restatements</i>	<i>6,868,301,264</i>	<i>4,872,845,293</i>
Accumulated depreciation, as restated	62,870,189,405	51,764,903,712
Accumulated impairment loss	10,254,367	-
Carrying amount, as restated	170,063,199,494	156,706,247,491

Buildings and other structures

Particulars	December 31, 2023	January 1, 2023
Buildings and other structures, cost before restatements	4,561,707,764	4,083,275,680
Add/(deduct): Prior period adjustments		
Understatement of Hostels and dormitories account due to unrecorded reclassification of PPEs and other adjustments	4,745,063	4,745,063
Net understatement/(overstatement) of Other structures account due to non-reclassification of properties/items to proper PPE accounts, and unrecorded properties located/identified during inventory	(29,417,383)	115,387
Overstatement of Buildings account due to unrecorded properties located/identified during inventory/ reclassification of PPEs and other adjustments	(78,603,623)	(110,831,992)
<i>Net restatements</i>	<i>(103,275,943)</i>	<i>(105,971,542)</i>
Buildings and other structures, cost, as restated	4,458,431,821	3,977,304,138
Accumulated depreciation, before restatements	1,374,785,763	1,240,511,843
Add/(deduct): Prior period adjustments		
Understatement of recorded prior years' depreciation and accumulated depreciation under Buildings account	87,354,561	82,738,680
Understatement of recorded prior years' depreciation and accumulated depreciation under Hostels and dormitories account	1,278,754	1,278,754
Overstatement of recorded prior years' depreciation and accumulated depreciation under Other structures account	(19,422,170)	(20,007,585)
<i>Net restatements</i>	<i>69,211,145</i>	<i>64,009,849</i>
Accumulated depreciation, as restated	1,443,996,908	1,304,521,692
Accumulated impairment loss	613,390	-
Carrying amount, as restated	3,013,821,523	2,672,782,446

Machinery, equipment, furniture and fixtures and books, and other PPE

Particulars	December 31, 2023	January 1, 2023
Machinery, equipment, furniture and fixtures and books and other PPE, cost, before restatements	10,685,801,152	9,147,265,820
Add/(deduct): Prior period adjustments		
<i>Machinery and equipment</i>		
Net understatement of machinery and equipment accounts	49,497,663	28,991,094
PPE costing below P50,000 reclassified to semi-expendable expenses	(27,056,563)	(26,692,506)
<i>Transportation equipment</i>		
PPE costing below P50,000 reclassified to semi-expendable expenses	(323,567)	(323,567)
Net understatement of transportation equipment account due to unrecognized motor vehicles and other transportation equipment	20,350,373	13,330,876
<i>Furniture and fixtures and books</i>		
PPE costing below P50,000 reclassified to semi-expendable expenses	(6,025,307)	(6,025,307)
Net overstatement of furniture and fixtures and books	(9,486,268)	(3,600,802)
<i>Other PPEs</i>		
PPE costing below P50,000 reclassified to semi-expendable expenses	(234,590)	(234,590)
Net overstatement of other PPE accounts	(5,919,704)	(5,788,477)
<i>Net restatements</i>	<i>20,802,037</i>	<i>(343,279)</i>
Cost, as restated	10,706,603,189	9,146,922,541
Accumulated depreciation, before restatements	3,893,007,318	3,468,940,009
Add/(deduct): Prior period adjustments/restatements		
<i>Machinery and equipment</i>		
Net understatement/(overstatement) of prior year's depreciation of machinery and equipment	30,588,726	(23,201,693)
PPE costing below P50,000 reclassified to semi-expendable expenses	(12,619,705)	(12,619,705)

Particulars	December 31, 2023	January 1, 2023
<i>Transportation equipment</i>		
Net understatement of prior year's depreciation of motor vehicles and other transportation equipment	11,550,606	1,061,569
PPE costing below P50,000 reclassified to Semi-expendable expenses	(290,438)	(290,438)
<i>Furniture and fixtures and books</i>		
Net overstatement of prior year's depreciation of furniture and fixtures and books	(3,180,870)	(1,928,501)
PPE costing below P50,000 reclassified to semi-expendable expenses	(3,315,142)	(3,315,142)
<i>Other PPEs</i>		
PPE costing below P50,000 reclassified to semi-expendable expenses	3,403	3,403
Net overstatement of prior year's depreciation of Other PPE account	(6,017,605)	(5,438,675)
<i>Net restatements</i>	16,718,975	(45,729,182)
Accumulated depreciation, as restated	3,909,726,293	3,423,210,827
Accumulated impairment losses, before restatements	149,741	9,145,029
Add/(deduct): Prior period adjustments		
Understatement of impairment loss on Office equipment account	3,358	-
Understatement of impairment loss on ICT equipment	4,711	8,168
PPE costing below P50,000 under Office equipment were reclassified to semi-expendable expenses	(9,700)	(9,700)
<i>Net restatements</i>	(1,631)	(1,532)
Accumulated impairment losses, as restated	148,110	9,143,497
Carrying amount, as restated	6,796,728,786	5,714,568,217

CIP

Particulars	December 31, 2023	January 1, 2023
CIP, cost before restatements	93,455,545,414	96,735,914,873
Add/(deduct): Prior period adjustments		
Adjustment to CIP- infrastructure projects due to foreign exchange (forex) difference between payment made by the bank and NIA	(2,714,267)	(1,123,739)
Net overstatement of CIP - infrastructure assets due to non-reclassification to proper PPE sub-accounts of completed irrigation projects, and other adjustments	(119,166,126)	28,246,676
Net overstatement of CIP - Buildings and other structures due to non-reclassification to proper PPE sub-accounts of completed projects, and other adjustments	(1,427,425,882)	(348,617,827)
<i>Net restatements</i>	(1,549,306,275)	(321,494,890)
Carrying amount, as restated	91,906,239,139	96,414,419,983

13. INTANGIBLE ASSETS

As at December 31, 2024:

	Amount
Carrying amount, January 1, 2024, as restated	201,842,058
Addition / CIP transferred to PPE sub-accounts/adjustments*	14,440,156
Total	216,282,214
Less: amortization recognized (See Note 29)	(23,498,588)
Carrying amount, December 31, 2024	192,783,626
Gross cost	258,620,840
Accumulated amortization (including Accumulated impairment losses)	(65,837,214)
Carrying amount, December 31, 2024	192,783,626

As at December 31, 2023:

Particulars	Amount
Carrying amount, January 1, 2023, as restated	99,719,567
Addition / CIP transferred to PPE sub-accounts/adjustments**	125,964,799
Total	225,684,366
Less: Amortization recognized (See Note 29)	(23,842,308)
Carrying amount, December 31, 2023	201,842,058

Gross cost	246,165,700
Accumulated amortization (including Accumulated impairment losses)	(44,323,642)
Carrying amount, December 31, 2023	201,842,058

* Includes payment for procurement of Enhance Farmland Geographic Information System (eFGIS) amounting to P2,579,038 and reclassification of eFGIS and ArcGIS from Technical and scientific equipment account to Computer software account amounting to P118,196,807

** Includes payment for procurement of eFGIS amounting to P54,284,593

Included in this account are computer/information technology software and/or software licenses acquired by separate purchase or acquisition and are necessary for the operation of the NIA. These are amortized on a straight-line method for a period of two (2) to five (5) years depending on its useful life and expiration.

The account also includes procurement for eFGIS amounting to P212.674 million as of December 31, 2023. The software upgrades the NIA's existing parcellary maps. The system provides an updated parcellary maps and records created decades ago to address discrepancies between database and real farm size for effective planning and management. The system can also provide several analysis and reports with visual representation through Geographic Information System (GIS) by overlaying a series of data necessary for decision-making.

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, the Intangible assets account as at December 31, 2023 and January 1, 2023 was restated as follows:

Particulars	December 31, 2023	January 1, 2023
Intangible assets, at cost	248,796,075	126,717,169
Deduct: Prior period adjustment		
Net overstatement of computer software	(2,630,375)	(2,908,481)
Intangible assets, at cost, as restated	246,165,700	123,808,688
Accumulated amortization	42,150,995	22,018,284
Add: Prior period adjustment		
Understatement of prior year's amortization	2,172,647	2,070,837
Accumulated amortization, as restated	44,323,642	24,089,121
Intangible assets- net, as restated	201,842,058	99,719,567

14. FINANCIAL LIABILITIES

This account consists of:

	2024	2023 As restated	January 1, 2023 As restated
Accounts payable	2,609,237,910	2,364,948,625	3,085,808,786
Due to officers and employees	230,425,340	408,470,429	207,316,547
	2,839,663,250	2,773,419,054	3,293,125,333

Accounts payable account pertains mostly to claims of contractors, who are either foreign or local, on their project accomplishments and claims of suppliers for the goods delivered. Also included in the account is the unpaid CY 2023 Annual Water Charges for RO Nos. I, IV-A, VII and VIII payable to the National Water Resources Board (NWRB), and the unpaid expenses for Rice subsidy allowance and gratuity pay for Job Order (JO) and Contract of Service (COS) personnel in accordance with NIA MC Nos. 143, Series of 2022 and 174, Series of 2023.

Due to officers and employees account consists of unpaid salaries, wages, allowances, other benefits, reimbursements for travel expenses and other claims of NIA employees.

Included in Financial liabilities account are the following inactive accounts balances:

	2024	2023
Accounts payable	6,598,121	6,598,121
Due to officers and employees	282,475	282,475
	6,880,596	6,880,596

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Financial liabilities account as at December 31, 2023 and January 1, 2023 was restated as follows:

Particulars	December 31, 2023	January 1, 2023
Financial liabilities	2,681,299,558	3,293,609,662
Add/(deduct): Prior period adjustments		
Net understatement of the accrual of expenses/purchase and capital outlay under Accounts payable account	87,967,661	401,450
Net understatement/(overstatement) of the accrual of personnel services and other expenses under Due to officers and employees account	4,151,835	(885,779)
<i>Net restatements</i>	92,119,496	(484,329)
Financial liabilities, as restated	2,773,419,054	3,293,125,333

15. INTER-AGENCY PAYABLES

This account consists of:

	2024	2023 As restated	January 1, 2023 As restated
Due to Treasurer of the Philippines	64,815,018,664	63,694,224,212	72,412,614,469
Due to NGAs	3,502,693,664	3,312,062,957	3,349,117,087
Due to Bureau of Internal Revenue (BIR)	488,684,107	331,657,911	282,961,614
Due to other GCs	166,016,079	143,671,787	165,486,205
Due to GSIS	53,899,549	45,187,069	51,888,162
Due to Philippine Health Insurance Corporation (PhilHealth)	7,615,462	7,643,241	9,421,105
Due to Home Development Mutual Fund (HDMF) or Pag-IBIG	10,048,828	8,865,928	9,121,409
Due to LGUs	4,888,467	5,147,723	7,417,199
Due to Social Security System (SSS)	269,305	220,141	266,408
	69,049,134,125	67,548,680,969	76,288,293,658

Due to Treasurer of the Philippines account represents the total cash advances of the BTr for the account of the NIA for payment of water delivery fees and tax reimbursements to California Energy Casecanan Water and Energy Company, Inc. (CECWECI). This also

includes interest income earned from Cash in bank and liquidated damages subject for remittance to the BTr.

Due to NGAs account represents fund transfers received/trust receipts from NGAs, i.e. DA, Department of Agrarian Reform (DAR), National Agricultural and Fisheries Council (NAFC) and DPWH for the implementation of irrigation projects. In CY 2022, the NIA derecognized negative balances that have been dormant for many years on the account of the DA and the DPWH in the total amount of P1.264 billion.

Due to BIR account consists of taxes withheld from employees, suppliers, contractors, and other entities.

Due to other GCs account pertains to trust funds received to finance specific projects or to pay specific obligations.

Due to GSIS, Due to Pag-IBIG, and Due to PhilHealth accounts represent employees' premium payments and other payables withheld for remittance to the concerned government agencies/institutions.

Included in Inter-agency payables account are the following inactive accounts balances:

	2024	2023
Due to NGAs	21,732,461	21,732,461
Due to BIR	5,005,215	5,005,215
Due to other GCs	2,130,401	2,130,401
Due to LGUs	540,932	540,932
Due to GSIS	260,288	260,288
Due to PhilHealth	155,893	155,893
Due to Pag-IBIG	95,214	95,214
Due to Treasurer of the Philippines	203	203
	29,920,607	29,920,607

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Inter-agency payables account as at December 31, 2023 and January 1, 2023 was restated as follows:

Particulars	December 31, 2023	January 1, 2023
Inter-agency payables	79,179,603,270	76,287,698,566
Add/(deduct): prior period adjustments		
Net understatement of Due to BIR account due to non-accrual of various expenses/purchases and other adjustments	831,850	925,836
Overstatement of Due to other GCs due to over recognition of expenses	(3,418)	-
Overstatement of Due to SSS	(29,512)	(29,490)
Net understatement/(overstatement) of the accrual of government and employee shares to Pag-IBIG and other adjustments	(160,128)	23,552
Overstatement of Due to NGAs to over recognition of expenses and other adjustments	(346,570)	(450,000)
Net overstatement of the accrual of government and employees' shares to PhilHealth and other adjustments	(2,986,444)	(149,692)
Net understatement/(overstatement) of the accrual of government and employees' shares to GSIS and other adjustments	(11,410,874)	156,775
Net understatement/(overstatement) of Due to Treasurer of the Philippines due to unrecorded income remitted relative to the privatization of CHEPP and other adjustments	(11,616,817,205)	118,111
<i>Net restatements</i>	<i>(11,630,922,301)</i>	<i>595,092</i>
Inter-agency payables, as restated	67,548,680,969	76,288,293,658

16. TRUST LIABILITIES

This account consists of:

	2024	2023 As restated	January 1, 2023 As restated
Guaranty/security deposits payable	4,001,643,171	2,842,345,173	2,980,153,387
Trust liabilities	83,817,216	59,139,209	44,998,300
Trust liabilities-disallowances/charges	15,891,567	16,689,558	33,145,757
	4,101,351,954	2,918,173,940	3,058,297,444

Guaranty/security deposits payable account represents “retention money” from claims of contractors who are implementing NIA’s projects. It is utilized to cover uncorrected discovered defects and third-party liabilities.

Trust liabilities account represents collections for bidding documents, proceeds from NIA housing, and trust fund for the Environmental and Social Measure established for livelihood programs of the affected farmers/landowners during the construction of Can-asujan Small Reservoir Irrigation System (SRIS) in Carcar, Cebu.

Trust liabilities-disallowances/charges account represents amounts collected from the disallowed benefits of the NIA employees with Notices of Disallowance from the COA.

Included in Trust liabilities account is the following inactive account balance:

	2024	2023
Guaranty/security deposits payable	487,080	487,080

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Trust liabilities account as at December 31, 2023 and January 1, 2023 was restated as follows:

Particulars	December 31, 2023	January 1, 2023
Trust liabilities	2,934,824,985	3,074,955,489
Add/(deduct): Prior period adjustments		
Understatement of Trust liabilities-disallowances/charges	55,000	55,000
Overstatement of Trust liabilities due to unrecorded transactions	(2,138,063)	(2,138,063)
Overstatement of Guaranty/security deposits payable due to unrecorded transactions from prior years, reversal of erroneous recording of Journal Entry Vouchers (JEVs) and other adjustments	(14,567,982)	(14,574,982)
<i>Net restatements</i>	<i>(16,651,045)</i>	<i>(16,658,045)</i>
Trust liabilities, as restated	2,918,173,940	3,058,297,444

17. PROVISIONS

This account consists of:

	2024	2023 As restated	January 1, 2023 As restated
Leave benefits payable	846,870,030	987,135,636	1,095,121,282
Other provisions	239,416,840	216,828,304	49,599,805
	1,086,286,870	1,203,963,940	1,144,721,087

Leave benefits payable account is used to recognize accrual of the money value of cumulative earned leave credits of the NIA employees in compliance with IPSAS 19, *Provisions, Contingent Liabilities and Contingent Assets*.

On the other hand, the Other provisions account represents funds that have been set aside and classified as a restricted Trust Fund. These funds are specifically allocated for the settlement of Right-of-Way (ROW) transactions. Such transactions include payments for lot acquisitions, compensation for plant damages, and other related expenses.

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Provisions account as at December 31, 2023 and January 1, 2023 was restated as follows:

Particulars	December 31, 2023	January 1, 2023
Provisions	1,182,944,640	1,108,272,140
Add/(deduct): Prior period adjustments		
Net understatement of Leave benefits payable	21,945,486	37,375,133
Overstatement of Other provisions	(926,186)	(926,186)
<i>Net restatements</i>	<i>21,019,300</i>	<i>36,448,947</i>
Provisions, as restated	1,203,963,940	1,144,721,087

17.1. Contingent liabilities/assets

A total of 196 pending cases were filed for and against the NIA as of December 31, 2024, (see *attached Exhibit 1*) for the Summary and Status of Outstanding Cases Pending Before the Courts as of December 31, 2024. However, the contingent liabilities and assets relative to these cases cannot be established as the Office of the Legal Services' scope of expertise does not include estimation of financial effects, indication uncertainties of amount and timing of cash flow and the possibility of reimbursements.

18. OTHER PAYABLES

This account consists of:

	2024	2023 As restated	January 1, 2023 As restated
Dividends payable	2,108,308,776	2,108,308,776	2,108,308,776
Other payables	117,815,805	112,971,146	241,431,484
	2,226,124,581	2,221,279,922	2,349,740,260

Dividends payable account represents unremitted dividends pertaining to CYs 2008 to 2009 and CYs 2012 to 2014. The NIA requested, thru a letter to the Department of Finance (DOF), for the availment of flexibility clause and/or zero dividend rate.

Other payables account includes liabilities to NIA Employees Association and Cooperatives for remittance of association dues, premiums, contributions, loans, and other fees withheld from the NIA employees' salaries and wages.

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Other payables account as at December 31, 2023 and January 1, 2023 was restated as follows:

Particulars	December 31, 2023	January 1, 2023
Other payables	2,231,026,179	2,357,396,045
Deduct: Prior period adjustment		
Net overstatement of Other payables account due to over-recognition of expenses and other adjustments	(9,746,257)	(7,655,785)
Other payables, as restated	2,221,279,922	2,349,740,260

Included in Other payables account is the following inactive account balance:

	2024	2023
Other payables	12,251,944	12,251,944

19. DEFERRED CREDITS/UNEARNED REVENUE/INCOME

This account includes the following:

	2024	2023 As restated	January 1, 2023 As restated
Deferred credits	4,637,826,833	5,052,932,224	5,004,650,559
Other unearned revenue	-	4,800	-
	4,637,826,833	5,052,937,024	5,004,650,559

Deferred credits account represents income to be realized upon collection of previously billed irrigation fees and unearned income on installment sales, equipment rentals, and CISs amortizations.

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Deferred credits/unearned revenue/income account as at December 31, 2023 was restated, as follows:

Particulars	December 31, 2023
Deferred credits/unearned revenue/income	5,054,350,539
Deduct: Prior period adjustment	
Recognition of revenue from Deferred credits/unearned revenue/income and other adjustments	(1,413,515)
Deferred credits/unearned revenue/income, as restated	5,052,937,024

Included in this account is the following inactive account balance:

	2024	2023
Other deferred credits	736,981	736,981

20. GOVERNMENT EQUITY

As provided under Section 3(a) of RA No. 3601 as amended by PD No. 1702, the authorized capital stock of the NIA shall be P10.000 billion which shall be subscribed and paid entirely by the Government of the Republic of the Philippines. The share capital amounted to P5.559 billion as at December 31, 2024.

21. ACCUMULATED SURPLUS/(DEFICIT)

The NIA's Accumulated surplus/(deficit) account amounted to P269.292 billion and P226.915 billion as at December 31, 2024 and 2023, respectively.

22. SERVICE AND BUSINESS INCOME

This account comprises the following:

	2024	2023 As restated
<i>Service Income</i>		
Inspection fees	2,145,950	1,754,000
Clearance and certification fees	1,328,400	1,398,700
Verification and authentication fees	929,250	567,250
Fines and penalties-service income	760,679	2,260,996
Processing fees	57,250	53,500
Legal fees	16,500	-
Permit fees	-	2,000
Other service income	7,358,791	837,710
	12,596,820	6,874,156
<i>Business Income</i>		
Waterworks system fees - Water delivery fees	771,589,242	470,999,428
Sales revenue	341,235,242	-
Rent/lease income	78,183,111	65,289,440
Management fees	51,850,000	71,687,500
Waterworks system fees - ISF, Communal Irrigation Projects (CIPs)/CISs/River Irrigation Systems (RISs) and pump amortization and equity	41,057,498	36,882,030
Power supply system revenue	40,227,145	691,384,516
Income from hostels/dormitories and other like facilities	25,815,708	23,825,392
Interest income	18,815,714	11,202,712
Fines and penalties-business income	81,230	19,329
	1,368,854,890	1,371,290,347
	1,381,451,710	1,378,164,503

Interest income account includes interest earned from high yield savings account with the Development Bank of the Philippines (DBP) and LBP.

Fines and penalties account represent income earned from the imposition of penalties/fines due to late deliveries of supplies purchased, equipment, etc., from contractors/suppliers, and surcharges due to late payment of rentals from tenants.

22.1. Waterworks system fees - ISF/CIPs/CISs/RISs and pump amortization and equity

Included in this account are the CIPs/CISs/RISs/Pump Amortization and Equity and ISF charge or levy being imposed upon users of irrigation water and services provided by an irrigation system. The ISF includes collections from farmers with more than eight (8) hectares of land, corporate farms, and plantations drawing water for agricultural crop production, fishponds, and other persons, natural or juridical, drawing water for non-agricultural purposes from NISs and CISs, or using the irrigation systems as drainage facilities who shall continue to be subject to the payment of ISF pursuant to RA No. 10969.

22.2. Waterworks system fees - water delivery fees

Included in Water delivery fees are fees collected for the services rendered or performed by the NIA for the operation, maintenance, and rehabilitation of the Non-power Components and other appurtenant structures in 360 megawatts (MW) Magat Hydro Electric Power Plant and 112 MW Pantabangan-Masiway Hydro Electric Power Plant in accordance with the O&M Agreements entered into by and between the:

- a. NIA and SNAPi for the Magat Electric Power Plant dated December 13, 2006; and
- b. NIA and FGHPC for the Pantabangan-Masiway Hydro Electric Power Plant dated November 13, 2006.

The service fees are collected on a monthly basis per cubic meter of water used for power generation. The NIA exclusively uses the service fees collected to fulfill its obligations and discharge its responsibilities as provided in the Agreements.

22.3. Power supply system revenue

Included in this account is the income earned from the operation of the CHEPP starting December 11, 2021, in accordance with the Revenue - Expenses sharing of PSALM and NIA (60%-40%) provided under Section 5 of the MOA. The income earned was directly remitted to the BTr as partial payment for the interest expense incurred from the advances made by the National Government for NIA. The decrease of Power supply system revenue in CY 2024 is due to the privatization of CHEPP.

22.4. Sales revenue

Sales revenue pertains to revenue earned from the sale of milled rice from the FSSP of NIA. These are recognized when earned (at the point of sale). Thus, Sales revenue accounts is recorded both for cash sales and sales on account. Collections from sales are to be deposited to the authorized government depository bank.

22.5. Interest income

Interest income includes interest earned from high yield savings account with the DBP and LBP.

22.6. Fines and penalties

Fines and penalties account represent income earned from the imposition of penalties/fines due to late deliveries of supplies purchased, equipment, etc., from contractors/suppliers, and surcharges due to late payment of rentals from tenants.

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Service and business income account for CY 2023 was restated as follows:

Particulars	Amount
Service and business income, CY 2023, unrestated	1,333,643,539
Add: Prior period adjustments	
Understatement of recorded management fees	38,962,000
Net understatement of interest income	2,028,108
Understatement of the recorded power supply system revenue	1,771,112
Net understatement of recorded waterworks system fees	1,408,481
Understatement of income from hostels/dormitories and other like facilities	318,763
Net understatement of recorded rent/lease income	32,500
<i>Net restatements</i>	<i>44,520,964</i>
Service and business income, CY 2023, as restated	1,378,164,503

23. SHARES, GRANTS AND DONATIONS

This amount reflects the donated vehicles and land to the NIA. The donated assets are as follows:

Office/RO	Donor	Donated Asset	No. of Units	Value
CY 2024				
III	NIA-RO III Multipurpose Cooperative	Toyota Fortuner	1	2,384,300
				2,384,300
CY 2023				
CO	NWRB	2005 Toyota Innova	1	133,308
III	NIA-RO III Multipurpose Cooperative	Toyota Innova	1	1,377,000
III	NIA-RO III Multipurpose Cooperative	Toyota Innova	1	1,396,196
III	NIA-RO III Multipurpose Cooperative	Toyota Fortuner	1	2,133,000
III	NIA-RO III Multipurpose Cooperative	Toyota Innova	1	1,361,776
IV-B	NIA RO No. IV Employees Multi-Purpose Cooperative (NEMCO)	2018 Toyota Fortuner 2.8L 4x4 V DSL AT	1	1,050,507
IV-B	NEMCO	2018 Toyota HILUX 2.8L 4x4 Pick-up	1	928,320
IV-B	NEMCO	2018 Toyota HILUX 2.8L 4x4 Pick-up	1	815,837
XII	RCL Construction and Equipment	2017 ISUZU MU-X 4x4 LS-AA	1	1,087,000
XII	RCL Construction and Equipment	2017 ISUZU DMAX 4x4 LS Pick-up	8	8,000,000
XII	RCL Construction and Equipment	2018 Toyota HIACE GL Grande Van	1	1,243,000
XII	RCL Construction and Equipment	2018 Toyota HILUX 2.8L 4x4 Pick-up	1	1,103,000
XII	RCL Construction and Equipment	2018 Toyota HILUX 2.8L 4x4 Pick-up	2	1,893,700
CRIPP	LGU – Tuao, Cagayan	Land		36,540
				22,559,184

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Shares, grants and donations account for CY 2023 was restated as follows:

Particulars	Amount
Shares, grants and donations, CY 2023, unrestated	16,291,212
Add: Prior period adjustment	
Unrecorded donation in NIA RO No. III pertaining on various motor vehicles	6,267,972
Shares, grants and donations, CY 2023, as restated	22,559,184

24. GAINS

	2024
Gain on initial recognition of agricultural produce	873,782,601

This account consists of Gains on initial recognition of agricultural produce which represents the amount of gain from the harvested palay by the Irrigator's Association initially recognized at its fair value less cost to sell at point of harvest, in accordance with NIA MC. No. 49, Series of 2024.

25. PERSONNEL SERVICES

This account consists of the following:

	Note	2024	2023 As restated
Salaries and wages	25.1	3,052,019,288	3,154,027,276
Other compensation	25.2	1,443,550,159	1,487,716,445
Personnel benefit contributions	25.3	455,085,192	427,444,902
Other personnel benefits	25.4	91,057,145	118,753,634
		5,041,711,784	5,187,942,257

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Personnel services account for CY 2023 was restated as follows:

Particulars	Amount
Personnel services, CY 2023, unrestated	5,000,648,148
Add/(deduct): Prior period adjustments	
Net understatement of prior year's salaries and wages - casual	186,080,116
Net understatement of recorded other personnel benefits	13,482,984
Net understatement of prior year's recorded other compensation	1,444,716
Net understatement of prior year's salaries and wages - regular	133,698
Net overstatement of personnel benefit contributions	(13,847,405)
<i>Net restatements</i>	<i>187,294,109</i>
Personnel services, CY 2023, as restated	5,187,942,257

25.1. Salaries and wages

	2024	2023 As restated
Salaries and wages-regular	1,463,438,733	1,475,558,755
Salaries and wages-casual/contractual	1,588,580,555	1,678,468,521
	3,052,019,288	3,154,027,276

Salaries and wages account represents payment of services rendered by the NIA employees.

Salaries and wages-regular account represents the pay proper for services rendered by government employees occupying regular plantilla positions.

Salaries and wages-casual account represents the pay proper for services rendered by employees contracted/hired to perform regular agency functions and specific vital activities or services which cannot be provided by the regular or permanent staff of the Agency.

25.2. Other compensation

	2024	2023 As restated
Year-end bonus	263,314,639	247,380,699
Mid-year bonus	258,099,976	250,542,887
Personnel economic relief allowance	219,319,441	206,587,037
Clothing/uniform allowance	65,243,914	51,429,250
Cash gift	47,868,884	54,622,814
Overtime and night pay	18,064,348	16,882,974
Representation allowance	12,424,573	66,636,917
Transportation allowance	7,687,259	64,309,525
Longevity pay	4,454,000	6,594,000
Subsistence allowance	1,270,582	224,239
Honoraria	534,045	644,126
Directors and committee members' fee	423,000	207,000
Hazard pay	9,840	13,920
Other bonuses and allowances	544,835,658	521,641,057
	1,443,550,159	1,487,716,445

Hazard pay account represents additional pay or compensation for registered chemist and registered chemical technician, NIA employees performing work under hazardous or dangerous conditions in accordance with NIA MC No. 73, Series of 2023.

25.3. Personnel benefit contributions

This account represents NIA's share in premium contributions, i.e., GSIS, Pag-IBIG and PhilHealth.

	2024	2023 As restated
Retirement and life insurance premiums	346,678,324	346,483,584
PhilHealth contributions	75,888,807	59,266,458
Pag-IBIG contributions	21,735,490	10,768,694
Employees compensation insurance premiums	10,782,571	10,926,166
	455,085,192	427,444,902

25.4. Other personnel benefits

	2024	2023 As restated
Terminal leave benefits	87,725,238	115,096,104
Retirement gratuity	-	1,390,719
Other personnel benefits	3,331,907	2,266,811
	91,057,145	118,753,634

26. MAINTENANCE AND OTHER OPERATING EXPENSES

This account consists of the following:

	Note	2024	2023 As restated
Repairs and maintenance	26.1	3,624,253,155	2,429,194,306
Supplies and materials expenses	26.2	1,678,053,949	729,815,015
Utility expenses	26.3	446,944,172	399,408,140
Labor and wages		398,810,849	312,932,897
Training and scholarship expenses	26.4	339,726,808	307,659,077
Traveling expenses	26.5	286,066,684	266,371,903
Professional services	26.6	161,776,137	106,149,419
Survey, research, exploration and development expenses	26.7	80,898,076	104,418,253
Taxes, insurance premiums and other fees	26.8	79,302,992	132,114,867
Communications expenses	26.9	39,991,071	40,658,616
Awards/rewards, prizes and indemnities	26.10	24,106,358	10,222,253
General services	26.11	22,551,753	25,327,564
Assistance/subsidies/contribution-others	26.12	830,266	614,517
Demolition/relocation and desilting/drilling/dredging expenses	26.13	452,192	-
Confidential, intelligence and extraordinary expenses		412,007	387,626
Generation, transmission, and distribution expenses		-	9,100
Other maintenance and operating expenses	26.14	3,762,586,649	1,244,817,072
		10,946,763,118	6,110,100,625

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, MOOE sub-account for CY 2023 were restated, as follows:

Particulars	Amount
MOOE, CY 2023, unrestated	5,771,048,517
Add/(deduct): Prior period adjustments	
Net understatement of repairs and maintenance expenses	193,923,229
Net understatement of other maintenance and operating expenses	93,417,875
Net understatement of supplies and material expenses	44,075,371
Net understatement of training and scholarship expenses	3,099,940
Net understatement of traveling expenses-local	2,526,652
Net understatement of labor and wages	2,449,853
Net understatement of general services	1,781,635
Net understatement of utility expenses	735,792
Understatement of assistance/subsidies/contribution-others	614,517
Net understatement of communication expenses	186,058
Net understatement of awards/rewards and prizes	59,000
Overstatement of survey, research, exploration and development expenses	(156,659)
Overstatement of professional expenses	(534,922)
Overstatement of taxes, insurance premiums, and other fees	(3,126,233)
<i>Net restatements</i>	<i>339,052,108</i>
Maintenance and other operating expenses, CY 2023, as restated	6,110,100,625

26.1. Repairs and maintenance

	2024	2023 As restated
Repairs and maintenance – infrastructure assets	3,316,474,742	2,170,315,847
Repairs and maintenance – transportation equipment	151,064,495	118,385,784
Repairs and maintenance – machinery and equipment	81,903,996	71,196,612
Repairs and maintenance – buildings and other structures	51,714,566	47,146,400
Repairs and maintenance – land improvements	1,512,061	3,242,040
Repairs and maintenance – semi-expendable machinery and equipment	936,469	1,174,586
Repairs and maintenance – furniture and fixtures	789,567	956,505
Repairs and maintenance – semi-expendable furniture, fixtures and books	98,477	180,643
Repairs and maintenance – other PPE	1,166,948	1,061,761
Repairs and maintenance – others	18,591,834	15,534,128
	3,624,253,155	2,429,194,306

26.2. Supplies and materials expenses

	2024	2023 As restated
Agricultural and marine supplies expenses	902,561,849	6,095,372
Fuel, oil and lubricants expenses	377,527,871	339,610,748
Office supplies expenses	122,553,086	116,270,611
Semi-expendable-machinery and equipment expenses	116,251,972	122,628,378
Semi-expendable furniture, fixtures and books expenses	42,338,936	46,917,469
Drugs and medicines expenses	4,626,619	4,908,830
Housekeeping/cleaning supplies expenses	2,941,991	2,306,443
Electrical supplies and materials expenses	2,761,852	2,224,777
Medical, dental and laboratory supplies expenses	2,639,051	4,209,266
Accountable forms expenses	844,932	564,118
Linens and beddings expenses	232,281	1,120
Supplies and materials for water systems operations expense	119,049	147,215
Chemical and filtering supplies expenses	67,800	95,740
Non-accountable forms expenses	21,500	-
Textbooks and instructional materials expenses	15,550	23,993
Food supplies expenses	8,000	11,385
Military, police and traffic supplies expenses	-	175,726
Other supplies and materials expenses	102,541,610	83,623,824
	1,678,053,949	729,815,015

Fuel, oil and lubricant expenses account includes the costs of fuel, oil and lubricants issued for use of government vehicles and other equipment in connection with government operations/projects.

Office supplies expenses account comprises the cost or value of office supplies such as bond paper, ink, and small tangible items like staple wire remover, puncher, stapler, and other similar items issued to end-users for government operations.

The Agricultural and marine supplies expenses account includes the issuance of farm inputs to FSSP IAs partner beneficiaries.

Accountable forms expenses account comprises the checkbooks purchased from LBP and official receipts/service invoice form.

Other supplies and materials expenses account pertains to the cost of inventories issued to end-users not otherwise classified under the specific inventory expense accounts.

26.3. Utility expenses

	2024	2023 As restated
Electricity expenses	429,228,188	385,701,647
Water expenses	17,591,578	13,635,902
Gas/heating expenses	-	3,142
Other utility expenses	124,406	67,449
	446,944,172	399,408,140

26.4. Training and scholarship expenses

	2024	2023 As restated
Training expenses	339,726,808	307,659,077

This account represents expenses incurred in attending various trainings to expand knowledge and skills required.

26.5. Traveling expenses

	2024	2023 As restated
Traveling expenses - local	284,193,711	264,613,034
Traveling expenses - foreign	1,872,973	1,758,869
	286,066,684	266,371,903

This account represents expenses for traveling and related expenses incurred in the course of official travel and performance of official functions.

26.6. Professional services

	2024	2023 As restated
Auditing services	130,716,597	96,865,999
Consultancy services	26,996,780	526,690
Legal services	1,103,345	563,252
Other professional services	2,959,415	8,193,478
	161,776,137	106,149,419

These accounts represent expenses for services subscribed and/or incurred by the NIA from third-party providers for their professional expertise. It also includes the auditing services fee rendered by the COA to NIA and legal fees for notarial services for various Memoranda of Understanding (MOUs) and Contracts of NIA and other authorized legal services.

26.7. Survey, research, exploration and development expenses

	2024	2023 As restated
Research, exploration and development expenses	80,329,146	103,586,465
Survey expenses	568,930	831,788
	80,898,076	104,418,253

26.8. Taxes, insurance premiums and other fees

	2024	2023 As restated
Insurance expenses	50,160,953	38,502,860
Taxes, duties and licenses	15,209,928	82,016,657
Fidelity bond premiums	13,932,111	11,595,350
	79,302,992	132,114,867

26.9. Communications expenses

	2024	2023 As restated
Internet subscription expenses	20,078,134	20,096,375
Telephone expenses	17,387,225	17,389,124
Postage and courier services	2,194,537	2,673,734
Cable, satellite, telegraph, and radio expenses	331,175	499,383
	39,991,071	40,658,616

Internet subscription expenses recognize the cost of using internet services in government operations.

Telephone expenses-landline and mobile recognize the cost of transmitting messages thru telephone lines (mobile or landlines), and the like whether prepaid or postpaid.

Postage and courier expenses recognize the cost of delivery/transmission of official messages, mails, documents, recognizes and the like.

Cable satellite, telegraph and radio expenses recognize the cost of using cable/satellite/telegram/radio services.

26.10. Awards/rewards, prizes and indemnities

	2024	2023
Awards/rewards expenses	20,321,608	9,415,735
Prizes	3,784,750	806,518
	24,106,358	10,222,253

26.11. General services

	2024	2023 As restated
Janitorial services	17,195,794	16,670,801
Security services	1,873,706	6,410,859
Environment/sanitary services	2,240	-
Other general services	3,480,013	2,245,904
	22,551,753	25,327,564

26.12. Assistance/subsidies/contribution-others

	2024	2023 As restated
Assistance to NGOs/CSOs	230,266	614,517
Assistance/subsidies/contribution-others	600,000	-
	830,266	614,517

26.13. Demolition/relocation and desilting/drilling/dredging expenses

	2024	2023 As restated
Demolition and relocation expenses	150,000	-
Desilting, drilling and dredging expenses	302,192	-
	452,192	-

26.14. Other maintenance and operating expenses

This account consists of the following:

	2024	2023 As restated
Representation expenses	208,333,211	190,691,097
Rent/lease expenses	88,169,641	54,130,438
Major events and conventions expenses	51,298,707	22,302,385
Subscription expenses	26,584,397	22,903,056
Donations	22,228,592	42,552,374
Printing and publication expenses	4,716,696	7,393,514
Transportation and delivery expenses	2,227,024	2,567,377
Advertising, promotional and marketing expenses	1,888,575	982,050
Membership dues and contributions to organizations	213,196	142,493
Litigation/acquired assets expenses	104,019	6,947,658
Fees and commission expenses	2,109	-
Documentary stamps expenses	500	853,034
Legal defense expense	-	25,300
Other maintenance and operating expenses – FSSP	1,707,318,528	-
Other maintenance and operating expenses	1,649,501,454	893,326,296
	3,762,586,649	1,244,817,072

Representation expenses account comprise of expenses incurred for the conduct of official meetings and conferences and other official functions.

Rent/lease expenses used to recognize the rental/lease of land, buildings, facilities, equipment, vehicles, machineries, and the like.

Subscription expenses account includes the cost of subscription to virtual platform e.g., zoom and google meet, IT software and licenses, as well as the amortized amount of prepaid subscription.

Donations mostly represent the cost of pumps donated to qualified IAs.

Printing and publication expenses are the costs of printing and binding of documents, forms, manuals, brochures, and pamphlets used in the organization.

Transportation and delivery expenses account is used to recognize the cost of transporting goods/merchandise sold during business operations. This includes the cost of moving the Agency's own people and properties from one station to another.

Advertising expenses account are costs incurred for advertisement, such as expenses to publish invitations to bid and other authorized government advertisements.

Other maintenance and operating expenses account is further broken down as follows:

	Amount
<i>Other maintenance and operating expenses – FSSP</i>	
Other maintenance and operating expenses – FSSP– cash assistance	806,478,119
Other maintenance and operating expenses – FSSP- cash compensation	704,613,050
Other maintenance and operating expenses – FSSP - marketing and other administrative costs	32,312,918
Other maintenance and operating expenses – FSSP - other various expenses	163,914,441
Sub-total	1,707,318,528
<i>Other maintenance and operating expenses</i>	
IAs remuneration for operations	588,632,449
IAs remuneration for maintenance	348,407,057
Job order	193,425,252
Contractual services	173,139,175
Meals and snacks	47,729,062
Gratuity pay	43,499,671
Irrigator Associations Incentives	39,258,657
Annual physical exam	12,643,502
Sports	11,303,249
Laboratory analysis of soil and water sample	3,389,294
Motorcycle allowance	132,203
Other maintenance and operating expenses	187,941,883
Sub-total	1,649,501,454
Total	3,356,819,982

Other MOOE - FSSP (cash assistance) refers to cash provided to IAs intended for distribution among identified farmer-beneficiaries to be used to cover expenses associated with labor, rental fees for land preparation, crop maintenance, harvesting, and other relevant activities related to Contract Farming.

Other MOOE - FSSP (cash compensation) refers to cash payment not exceeding fifty thousand pesos (P50,000.00) per hectare, given to IA for the payment of delivered palay to NIA.

Other MOOE - FSSP (marketing and other administrative costs) pertains to cost incurred to sell the finished goods or milled rice to Kadiwa Centers and other selling points.

Other MOOE - FSSP (other various expenses) includes expenses incurred during the Kadiwa Launching.

27. FINANCIAL EXPENSES

This account consists of the following:

	2024	2023 As restated
Interest expenses	3,071,829,355	2,884,874,747
Bank charges	140,797	308,160
	3,071,970,152	2,885,182,907

The majority of interest expenses pertain to those paid for by the National Government through the BTr on behalf of the NIA for its Build-Operate-Transfer (BOT) agreement with the CECWECI.

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Financial expenses account for CY 2023 was restated as follows:

Particulars	Amount
Financial expenses, CY 2023, unrestated	2,885,181,507
Add: Prior period adjustment	
Understatement of recorded bank charges	1,400
Financial expenses, CY 2023, as restated	2,885,182,907

28. DIRECT COST

This pertains to the cost of sold milled rice inventory from the FSSP. Whenever sales occur, its corresponding cost of sales are also recorded (Matching Principle). Cost of sales is computed by multiplying the number of sold units to its cost per unit.

29. NON-CASH EXPENSES

Non-cash expenses account represents the following: (a) depreciation recognized for PPE; (b) amortization recognized for the computer/information technology software used; (c) impairment loss of other receivables and PPE; and (d) loss on sale of PPE. This account consists of:

	2024	2023 As restated
Depreciation-infrastructure assets	11,231,649,621	9,591,042,954
Depreciation-machinery and equipment	559,625,350	416,537,221
Depreciation-buildings and other structures	140,239,734	136,934,196
Depreciation-transportation equipment	65,209,934	75,236,563
Depreciation-land improvements	49,426,927	218,747,057
Depreciation-furniture, fixtures and books	9,177,817	8,642,442
Depreciation- other PPE	4,143,310	30,368,171
	12,059,472,693	10,477,508,604
Impairment loss-other receivables	127,753,372	142,582,455
Impairment loss-loans and receivables	94,525,355	105,038,986
Impairment loss-PPE	14,102,543	160,890,684
Impairment loss-inventories	-	375
Impairment loss-other assets	675,563	64,954
	237,056,833	408,577,454
Amortization - intangible assets (See Note 13)	23,498,588	23,842,308
	12,320,028,114	10,909,928,366

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Non-cash expenses account for CY 2023 was restated as follows:

Particulars	Amount
Non-cash expenses, CY 2023, unrestated	8,790,922,752
Add/(deduct): Prior period adjustments	
Net understatement of depreciation - infrastructure assets	2,073,342,070
Net understatement of depreciation - machinery and equipment	28,468,718
Net understatement of depreciation - other PPE	27,633,328
Net understatement of depreciation - transportation equipment	9,319,175
Net understatement of depreciation - buildings and other structures	2,800,232
Adjustments of prior year's depreciation - land improvements	2,101,998
Under-recognition of impairment loss - PPE	104,009
Net understatement of amortization – intangible assets	101,808
Net overstatement of depreciation - furniture, fixtures and books	(396,037)
Over-recognition of impairment loss-other receivables	(1,272,578)
Over-recognition of impairment loss- loans and receivables	(23,197,109)
Net restatements	2,119,005,614
Non-cash expenses, CY 2023, as restated	10,909,928,366

30. OTHER NON-OPERATING INCOME

This account consists of:

	2024	2023 As restated
Bid documents	44,319,035	27,439,330
Contract price adjustment /liquidated damages	3,431,532	730,897
Laboratory analysis - soil and water sample/ material testing	2,952,419	4,792,235
Scrap of fixed assets	2,524,909	1,326,723
Drainage fee	1,431,034	1,999,870
Payment for lost items	393,266	5,713
Land development/irrigation development cost	281,985	483,314
Reversal of Impairment loss	191,025	-
Printing/xerox/radio	92,043	116,334
Proceeds from insurance/indemnities	43,631	-
Recovery cost	15,298	-
Sale of goods and materials	12,424	1,696,718
Hauling/milling/drying	11,691	13,869
Income from NIA housing	3,000	252,475
Other miscellaneous income	28,510,499	42,596,050
	84,213,791	81,453,528

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Other non-operating income account for CY 2023 was restated as follows:

Particulars	Amount
Other non-operating income, CY 2023, unrestated	81,512,165
Deduct: Prior period adjustment	
Net overstatement of Other miscellaneous income	(58,637)
Other non-operating income, CY 2023, as restated	81,453,528

31. GAINS

This account consists of the following:

	2024	2023 As restated
Gain on forex	5,046,084	3,984,425
Gain on sale of unserviceable property	1,623,989	698,393
Gain on sale of PPE	819,125	9,792,737,291
	7,489,198	9,797,420,109

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Gains account for CY 2023 was restated as follows:

Particulars	Amount
Gains, CY 2023, unrestated	4,703,805
Add: Prior period adjustment	
Gain on sale due to the privatization of CHEPP	9,792,716,304
Gains, CY 2023, as restated	9,797,420,109

32. LOSSES

This account consists of the following:

	2024	2023 As restated
Loss on forex	3,073,582	28,511,935
Loss on sale of unserviceable property	1,203,166	15,480
Loss of assets	417,721	200,920
Loss on sale of assets	-	12,660
Other losses	25,684,376	-
	30,378,845	28,740,995

Loss on forex includes the loss due to change from the conversion of foreign currency time deposit certificates of the NIA and the decrease in foreign currency conversion rate applied for payment of Foreign Assisted Projects.

Other losses pertain to loss from the sale and handling of fresh palay from FSSP due to shrinkage, mice/rat infestation, fortuitous events, and other similar events.

In accordance with IPSAS 3 - *Accounting Policies, Changes in Accounting Estimates and Errors*, Losses account for CY 2023 was restated as follows:

Particulars	Amount
Losses, CY 2023, unrestated	28,574,570
Add/(deduct): Prior period adjustments	
Understatement on the recognized loss on sale of assets	12,660
Understatement on the recognized loss on assets	138,285
Understatement of recognized loss on the derecognition of unserviceable properties	15,480
<i>Total restatements</i>	<i>166,425</i>
Losses, CY 2023, as restated	28,740,995

33. INCOME TAX EXPENSES

The NIA incurred a net operating loss before subsidy. As a result, no income tax expense was paid during the year.

34. ASSISTANCE AND SUBSIDY

The NIA received subsidy from National Government in the total amounts of P72.050 billion and P42.374 billion in CYs 2024 and 2023, respectively.

35. EXPLANATION OF DIRECT CASH FLOWS

The analysis of the variance between the Notice of Cash Allocation (NCA) per record versus the NCAs received for CYs 2024 and 2023 is shown as follows:

Subsidy received from National Government based on SFPer, December 31, 2024	72,049,932,218
Less:	
Loan proceeds - non-cash	
Fund 102 JRMP-II	(788,795,615)
Tax Remittance Advice	
Fund 102 JRMP-II	(499,780)
Fund 101 Modified Disbursement System (MDS)	(111,473)
	(611,253)
Subsidy received from National Government based on Statements of Cash Flows (SCF), December 31, 2024	71,260,525,350
Subsidy received from National Government based on SFPer, December 31, 2023	42,533,386,172
Less:	
Loan proceeds - non-cash	
Fund 102 JRMP-II	(1,216,188,389)
Fund 102 Chico River Pump Irrigation Project (CRPIP)	(529,232,397)
	(1,745,420,786)
Tax Remittance Advice	
Fund 101 MDS	(1,834,569)
Fund 102 JRMP-II	(47,649)
	(1,882,218)
Add: Assistance from other GCs	3,300,522
Subsidy received from National Government based on SCF, December 31, 2023	40,789,383,690

Both loan proceeds and tax remittance advice are non-cash hence, are not included in the SCFs. Loan proceeds – non-cash refers to payments made directly by the financial institutions to Korea Rural Community Corporation (KRCC), Saman Corporation and Dasan Consultants Co. Ltd. Joint Venture (JV), and Daewoo Engineering and Const. Co., Ltd.

36. EXPLANATION ON THE RESTATEMENT OF NET SURPLUS FOR CY 2023

Particulars	Amount
Net surplus for CY 2023 as shown in the audited SFPer for the year ended December 31, 2023	21,493,161,399
Add/(less): Adjustments made under the following funds for various income and expenses	
Fund 102 Integrated National Resources and Environment Management Project (INREMP)	7,824,209,152
Fund 102 JRMP-II	9,774,222
Fund 102 Regular	2
Fund 102 Participatory Irrigation Development Project (PIDP)	(31,992)
Fund 101	(66,939)
Fund 501 Locally Funded Projects (LFPs)	(88,520,153)
Fund 102 CRPIP	(136,710,201)
Fund 158	(145,391,020)
Fund 102 National Irrigation Sector Rehabilitation and Improvement Project (NISRIIP)	(147,412,802)
Fund 501 Regular	(277,660,317)
	7,038,189,952
Net surplus for CY 2023 as shown in the audited SFPer for the year ended December 31, 2023, as restated	28,531,351,351

37. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS / (DEFICIT)

	2024	2023 As restated
Net surplus for the year	42,421,656,106	28,531,351,351
Non-cash income/expenses:		
Depreciation (Note 29)	12,059,472,693	10,477,508,604
Amortization (Note 29)	23,498,588	23,842,308
Impairment loss (Note 29)	237,056,833	408,577,454
Loss on forex (Note 32)	3,073,582	28,511,934
Loss of assets (Note 32)	417,721	200,921
Loss on sale of asset (Note 32)	-	12,660
Loss on sale of unserviceable property (Note 32)	1,203,166	15,480
Other losses (Note 32)	25,684,376	-
Shares, grants and donations in kind (Note 23)	(2,384,300)	(22,559,184)
Gain on forex (Note 31)	(5,046,084)	(3,984,425)
Gain on sale of PPE (Note 31)	(819,125)	(9,792,737,291)
Gain on sale of unserviceable property (Note 31)	(1,623,989)	(698,393)
Gain on initial recognition of agricultural produce (Note 24)	(873,782,601)	-
Reversal of impairment loss (Note 30)	(191,025)	-
(Increase)/decrease in current assets: (Based on SFP)		
Loans and receivable	474,814,902	(248,984,297)
Lease receivables	(15,246)	276,660
Inter-agency receivables	1,960,144,966	(692,445,529)
Intra-agency receivables	1,516,186	(4,976,716)
Other receivables	42,154,640	932,375,241
Inventory held for sale	(1,794,299)	-
Inventory held for distribution	(45,233,869)	10,331,743
Inventory held for manufacturing	(560,982,715)	-
Inventory held for consumption	(14,482,631)	(26,984,400)
Semi-expendable machinery and equipment	(872,297)	2,891,423
Semi-expendable furniture, fixtures and books	533,667	1,051,586
Advances	(1,363,172)	1,728,785
Prepayments	(2,205,464,555)	(593,907,674)
Deposits	(19,235,186)	(4,563,776)
Other assets	(758,007)	574,791
Increase/(decrease) in current liabilities: (Based on SFP)		
Payables	66,244,196	(519,706,279)
Inter-agency payables	1,500,453,156	(8,739,612,689)
Trust liabilities	1,183,178,014	(140,123,504)
Provisions	(117,677,070)	59,242,853
Other payables	4,844,659	(128,460,338)
Adjustments	(39,824,955)	9,675,315,956
Net cash provided by operating activities	56,114,396,325	29,234,065,255

Adjustments in the indirect cashflows are due to the following:

Particulars	2024
Difference between purchase cost of capital outlay and its cash payment (due to deductions such as withholding tax, guaranty deposits, etc.)	(5,551,819,701)
Impairment loss on current assets	(21,893,200)
Issuance of construction materials inventory to CIP	(119,508,984)
Liquidation of advances for payroll capitalized as CIP	(45,371,863)
Non-cash subsidy income used for capital outlay	(52,923,331)
Prior period adjustments affecting current assets and current liabilities	(4,859,829,618)
Receipt of interest earned classified under investing activity in SCF	14,200,027
Reclassification from expense account to CIP/PPE account	(24,334,085)
Setting up of payables for capital outlay	(2,359,280,775)
Property transfer of non-current assets between CO and ROs	12,140,348,666
Other adjustments	(14,688,786)
Advances to contractors charged as capital outlay (classified under investing activity in SCF)	3,596,676,882
Payment of payables charged as capital outlay (classified under investing activity in SCF)	1,154,457,696
Payment of retention fee to contractors charged as capital outlay (classified under investing activity in SCF)	1,289,404,206
Reclassification from CIP/PPE to expense/current asset accounts	(9,889,142,345)
Reclassification/adjustment to CIP/PPE account	1,151,474,632
Remittance of Due to BIR charged as capital outlay (classified under investing activity in SCF)	1,326,898,373
Reversal of impairment loss on current assets	23,094,767
Increase/(decrease) in deferred credits	(415,110,191)
Prior period adjustments affecting non-current assets and non-current liabilities	2,617,522,675
	(39,824,955)

38. RELATED PARTY TRANSACTIONS

38.1. Related party transactions

The NIA does not have control or significant influence over other parties in making financial or operating decisions, nor dealings with related parties involving transfer of resources and obligations between the NIA and other parties.

38.2. Key management personnel

The key Management personnel of the NIA are the Administrator, Senior Deputy Administrator, and two Deputy Administrators. The NIA Board consists of the Chairman, Vice Chairman, and the four (4) board members, representing the DPWH, NPC, National Economic and Development Authority (NEDA) and one from the private sector who are all appointed by the President of the Philippines.

38.3. Key Management personnel compensation

The aggregate remuneration of the members of the governing body and the key management are shown as follows:

	2024	2023
Basic salary	9,444,616	9,331,991
Allowances and other benefits	3,309,082	2,798,304
Extraordinary and miscellaneous expenses	341,787	308,896
Per diem	24,000	-
	13,119,485	12,439,191

**Based on the Report on Salaries and Allowances (ROSA) including Extraordinary and Miscellaneous Expenses by Principal Officers and Members of Governing Board*

39. CAPITAL MANAGEMENT

The primary objective of the NIA's capital management is to ensure that resources of the NIA is geared towards the attainment of its mandate and the implementation of its objectives through the programs to be undertaken for the promotion and advancement of the irrigation development with the participation of the private sector and for the improvement of the working conditions of the farmers. The NIA manages its net assets/equity by establishing controls in collection of fees and other sources of revenues, monitoring status of projects and periodic reporting of funds and disbursements while maintaining compliance with rules, regulations, and other legal requirements.

40. BUDGET INFORMATION

The proposed NIA COB for FY 2024 in the amount of P78.734 billion was approved by the NIA Board on February 14, 2024 and submitted to the DBM for review/evaluation. The COB was approved by DBM on May 03, 2024 amounting to P78.501 billion. Changes between the original and final budget was due to DBM's approved level of Personnel Services, MOOE and Capital Outlay broken down as follows:

	COB		
	Proposed	Approved	Variance
Personnel services	5,284,332,155	5,581,932,855	(297,600,700)
MOOE	4,987,199,314	4,457,229,614	529,969,700
Capital outlay	68,461,769,011	68,461,769,011	-
	78,733,300,480	78,500,931,480	232,369,000

The COB was sourced from the Internally Generated Income of the NIA and the subsidy from National Government. The allocation covers the NIA's operating requirements, contractual obligations and for the implementation of infrastructure projects.

Material differences between the actual expenses as against the budget as presented in the SCBAA are also noted particularly on the following:

	Original Budget	DBM Variance	CNA Allocation	Final Budget
Receipts/Sources				
Service and business income	1,185,241,336	-	-	1,185,241,336
Other non-operating income	82,790,700	-	-	82,790,700
Assistance and subsidy	77,465,814,625	-	-	77,465,814,625
	78,733,846,661	-	-	78,733,846,661
Payments/Uses				
Personnel services	5,284,332,155	-	297,600,700	5,581,932,855
MOOE	4,987,199,314	(232,369,000)	(297,600,700)	4,457,229,614
Capital outlay	68,461,769,011	-	-	68,461,769,011
Financial expenses	546,181	-	-	546,181
	78,733,846,661	(232,369,000)	-	78,501,477,661
	-	232,369,000	-	232,369,000

40.1. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	Per Final Budget	Actual Amounts	Variance
Receipts/Sources			
Service and business income	1,185,241,336	1,381,451,710	(196,210,374)
Shares, grants, and donation	-	2,384,300	(2,384,300)
Other non-operating income	82,790,700	84,213,791	(1,423,091)
Gain on initial recognition of agricultural produce	-	873,782,601	(873,782,601)
Gain on forex	-	5,046,084	(5,046,084)
Gain on sale of unserviceable property	-	1,623,989	(1,623,989)
Gain on sale of PPE	-	819,125	(819,125)
Assistance and subsidy	77,465,814,625	72,049,932,218	5,415,882,407
	78,733,846,661	74,399,253,818	4,334,592,843
Payments / Uses			
Personnel services			
Salaries and wages	3,398,792,668	3,052,019,288	346,773,380
Other compensation	1,424,526,843	1,443,550,159	(19,023,316)
Personnel benefit contributions	527,228,257	455,085,192	72,143,065
Other personnel benefits	231,385,087	91,057,145	140,327,942
	5,581,932,855	5,041,711,784	540,221,071
MOOE			
Supplies and materials expenses	403,001,655	1,678,053,949	(1,275,052,294)
Professional services	132,644,771	161,776,138	(29,131,367)
General services	26,196,247	22,551,753	3,644,494
Traveling expenses	108,703,438	286,066,683	(177,363,245)
Training and scholarship expenses	87,840,602	339,726,808	(251,886,206)
Utility expenses	189,377,945	446,944,172	(257,566,227)
Repairs and maintenance	340,652,473	3,624,253,155	(3,283,600,682)
Communications expenses	48,093,211	39,991,071	8,102,140
Awards/rewards, prizes and indemnities	2,176,000	24,106,358	(21,930,358)
Taxes, insurance premiums and other fees	73,913,872	79,302,992	(5,389,120)
Confidential, intelligence and extraordinary expenses	548,000	412,007	135,993
Survey, research, exploration and development expenses	-	80,898,076	(80,898,076)
Labor and wages	-	398,810,849	(398,810,849)
Demolition/relocation and desilting/drilling/dredging expenses	-	452,192	(452,192)
Assistance/subsidies/contribution-others	-	830,266	(830,266)
Other maintenance and operating expenses	518,070,815	3,762,586,649	(3,244,515,834)
IA operation and maintenance	1,040,918,922	-	1,040,918,922
Other MOOE from GAA projects	1,485,091,663	-	1,485,091,663
Loss on forex	-	3,073,582	(3,073,582)
Other losses	-	25,684,376	(25,684,376)
	4,457,229,614	10,975,521,076	(6,518,291,462)
Capital outlay	68,461,769,011	44,781,886,066	23,679,882,945
Financial expenses	546,181	2,318,480,588	(2,317,934,407)
Total	78,501,477,661	63,117,599,514	15,383,878,147
Net receipts/(payments)	232,369,000	11,281,654,304	(11,049,285,304)

The explanations for the significant variances are as follows:

- a. **Service and business income:** The negative variance or increase in this account was due to the increase in water service fee earned from the operation of CHEPP by the FRLC.
- b. **Supplies and materials expenses:** The negative variance was a result of the reclassification of items from the PPE account to Semi-expendable expenses to comply with the capitalization threshold.
- c. **Repairs and maintenance expenses:** This variance was due to several factors:
 - Recognition of payment for expenses that were previously obligated under the GAAs of FYs 2022 and 2023.
 - Inclusion of indirect costs that are not directly attributable to specific projects but are recognized as expenses.
 - Repairs that were budgeted under capital outlay but recorded as expenses in accordance with accounting standards.
- d. **Taxes, insurance premiums, and other fees:** The negative variance in this category is due to setting up a payable for the NWRB's Annual Fees.
- e. **Survey, research, exploration, and development expenses:** The variance pertains to expenses for a Feasibility Study that was budgeted under Capital Outlay but recorded under MOOE in line with accounting standards.
- f. **IA operation and maintenance:** The actual expenses under this account were recorded under the Other MOOE account.
- g. **Other MOOE from GAA projects:** The actual expenses were recorded under various MOOE expenses, including training, capacity workshops, repairs and maintenance of NISs, pump irrigation systems, and labor and wages.

41. DISCLOSURES REQUIRED BY BIR UNDER REVENUE REGULATIONS (RR) NO. 15-2010

In compliance with BIR RR No. 15-2010, amending BIR RR No. 21-2002, "[I]n addition to the disclosures mandated under the xxx, and such other standards and/or conventions as may heretofore be adopted, the Notes to Financial Statements shall include information on taxes, duties, and license fees paid or accrued during the taxable year."

The NIA has been regularly deducting taxes from salaries and other benefits due from its employees as well as from cost of goods and services procured. Likewise, the amounts withheld from the same were remitted to the BIR within the prescribed deadlines.

Taxes and licenses

Taxes, insurance premiums and others fees for local and national, under “Operating expenses” for CY 2024, include licenses and permit fees in the total amount of P15.199 million.

Withholding taxes

The amounts of withholding taxes paid/accrued for CYs 2024 and 2023 by the NIA are as follows:

	2024	2023
Creditable withholding taxes	2,700,179,181	1,681,639,350
Withholding taxes on compensation and benefits	151,822,968	135,197,316
	2,852,002,149	1,816,836,666

As at year end, the breakdown of creditable withholding taxes for CYs 2024 and 2023 is as follows:

Percentage	2024	2023
5 Withholding Value-Added Tax (VAT)	1,923,808,782	1,061,457,272
2 Income payments made by NIA to suppliers of services	688,837,967	367,174,847
1 Income payments made by NIA to suppliers of goods	46,428,402	130,429,551
5 Withholding tax on professionals	7,088,362	90,998,345
3 Withholding percentage tax	23,653,628	22,204,418
10 Withholding tax on professionals	1,577,652	1,300,978
Others	8,784,388	8,073,940
	2,700,179,181	1,681,639,351

42. COMPLIANCE WITH GSIS LAW, RA NO. 8291

The NIA has been regularly deducting premiums from its employees and remitting the total amount withheld as well as the government share to the GSIS. The employees’ and employer’s shares remitted to the GSIS for CYs 2024 and 2023 are as follows:

	2024	2023
Employer’s share	358,872,437	333,938,767
Employees’ share	374,056,415	327,503,907
	732,928,852	661,442,674

43. COMPLIANCE WITH HDMF OR PAG-IBIG LAW AND HDMF CIRCULAR NO. 275

The NIA has been regularly deducting monthly contributions and remitting the total amount withheld as well as the government share to the nearest Pag-IBIG branch or its authorized collecting banks, together with the duly accomplished Membership Contribution Remittance Form, in accordance with HDMF Circular No. 275. The employees’ and employer’s shares remitted for CYs 2024 and 2023 are as follows:

	2024	2023
Employees' share	82,906,882	64,884,466
Employer's share	23,646,755	11,511,339
	106,553,637	76,395,805

44. COMPLIANCE WITH PHILHEALTH CIRCULAR NO. 0001, SERIES OF 2014

The NIA has been regularly deducting premiums from its employees and remitting the total amount withheld as well as the government share to the PhilHealth. The employees' and employer's shares remitted to the PhilHealth for CYs 2024 and 2023 are as follows:

	2024	2023
Employees' share	92,140,054	67,376,880
Employer's share	79,976,070	60,025,004
	172,116,124	127,401,884

45. NON-ADJUSTING EVENT AFTER THE REPORTING DATE

45.1. Dormant accounts cleansing

In compliance with COA Circular No. 2023-008 dated August 17, 2023, the Accounting Division of NIA CO established the Team that will focus on the One-time cleansing of dormant accounts and in order to guide them in the Planning stage, they identified four (4) phases, phase zero, the creation of task force and committee and other preparatory activities, such as establishing the Master data for all identified dormant accounts that they will use as a guide for the entire reconciliation, orientation of all fund handlers who currently and previously handling the identified dormant accounts to validate with them the condition and whereabouts of the supporting documents needed and also they conducted an appointment with another agency that is already through with the process of dormant cleansing and is ready to give more clarity for the understanding and interpretations on the instructions of COA Circular No. 2023-008 inviting them as resource speaker which made possible thru online video communication.

The Planning Stage also includes, Phase 1 Reconciliation of dormant accounts with supporting documents, Phase 2 Reconciliation of dormant accounts was not continued due to absence of records and Phase 3 Preparation of request for authority to derecognize from the books of accounts the dormant accounts and the assigned timelines for each phase. As of to date, because of the bulk of the accounts needed to look into the records the entire Team is still in the process of conducting the verification, analysis, and validation of the existence of all dormant accounts by retrieving and scanning old documents that are still on hand.

The following table shows comparative information relative to dormant accounts:

Aging of Dormant Accounts						
No.	Account name	10 years	11 to 15 years	16 to 20 years	More than 20 years	Total
1.	Loans and receivable	515,964,402	64,426,453	-	-	580,390,855
2.	Inter-agency receivables	110,953,571	774,147,763	12,250	2,184,182	887,297,766
3.	Other receivables	36,260,554	113,883,347	4,441,476	109,800,052	264,385,429
4.	Advances for payroll	3,615,526	33,457	-	-	3,648,983
5.	Advances to special disbursing officers	702,520	258,821	9,980	-	971,321
6.	Advances to officers and employees	5,829,023	679,531	122,482	14,500	6,645,536
Total Receivables and Advances		673,325,596	953,429,372	4,586,188	111,998,734	1,743,339,890
7.	Due to NGAs	-	3,255,172,305	-	-	3,255,172,305
8.	Due to LGUs	-	3,055,630	-	-	3,055,630
9.	Due to Other GCs	1,145,103	134,688,892	-	3,150,450	138,984,445
Total Payables		1,145,103	3,392,916,827	-	3,150,450	3,397,212,380

**National Irrigation Administration
Summary and Status of Outstanding Cases Pending Before the Courts
As of December 31, 2024**

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
NIA Central Office - Legal Services						
1.	To be filed	National Irrigation Administration (NIA) vs. Melecio Sapuay and All Other Heirs of Julian Sapuay	Expropriation/ Regional Trial Court (RTC) Tarlac City	Atty. Airah Kristina M. Enconado	Complaint for Expropriation will be filed	P534,650
2.	To be filed	NIA v. F.Q. Bocobo Realty & Management Services Incorporated (involving Transfer Certificate of Title [TCT] No. 221067)	-do-	Atty. Nastassja Nicole J. Flores and Atty. Joseph Adrian L. Toquero	-do-	Basis will be the latest Tax Declaration of the Property
3.	To be filed	NIA v. F.Q.B. + 7 Incorporated (Involving TCT No. 221068)	Expropriation/RTC Tarlac City	-do-	-do-	-do-
4.		Bensitor Segovia and NIA	Damages with Prayer for Writ of Preliminary Mandatory Injunction/RTC Branch 75, Bago City	Atty. Bjorn M. Madrid, Atty. Airah Kristina M. Enconado and Atty. Red Gabriel Convocar	Hearing date: October 16, 2024 Prior to hearing, NIA Legal Services received an Order in court dated October 15, 2024 deputizing the NIA Legal Services to serve summons to NIA pursuant to Section 13, Rule 14 of the Rules of Court, as amended. We manifested that NIA Negros Occidental IMO verified the status of the case, and per inspection on the subject site, it was found that the bamboo fence subject of the case was already non-existent. We further manifested that the agency will submit a report on the said fact and the corresponding Motion to Dismiss NIA NOIMO already prepared a Back-To-Office Report stating that the subject fence is no longer available.	

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
				Likewise, a Joint Motion to Dismiss was finalized for filing in preparation of the scheduled hearing on February 12, 2025		
5. 4/14/2023	Civil Case No. 2429-43; BC Cuerpo Construction Corporation vs. NIA represented by its Project Manager and Malitubog - Maridagao Irrigation Project Stage II	Nullification of Blacklisting Order (BO) and Release from Contractual Obligation with Prayer for Issuance of Writ of Preliminary/ Preliminary Mandatory Injunction and Temporary Restraining Order (TRO)/RTC, Branch 43, Koronadal City	Atty. Lloyd Allain A. Cudal and Atty. Norlainie C. Omar	Continuation of Presentation of Plaintiff's Evidence Hearing: April 30, 2025		P11,280,934.06
6. 2/3/2023	Civil Case No. 23A-1301; Remedios Nery Avila, Jose P. Nery, representing Heirs of Agapito B. Nery, Lourdes Isabela A. Esguerra, representing Heirs of Edmundo P. Nery, Moises N. Lukban, representing Heirs of Manuela Nery Lukban and Heirs of Miguel N. Lukban, all represented by their AIF Maribeth B. Alzate vs. NIA represented by its Administrator	Recovery of Possession/ Municipal Trial Court (MTC), Labo, Camarines Norte	Atty. Bjorn M. Madrid, Atty. Mary Annabelle F. Cruz-Domingo and Atty. Karen N. Alferez	- Case is DISMISSED for lack of cause of action and prescription - MTC denied the Motion for Reconsideration filed by the Plaintiff for a prohibited pleading	6/02/2023	
7. 10/6/2022	Construction Industry Arbitration Commission (CIAC) Case No. 65-2022 ITP/GHCB vs. NIA	Specific Performance with Damages/CIAC, Makati City	Office of the Solicitor General (OSG)	CIAC rendered its Final Award dated November 28, 2023	11/28/2023	Award to ITP- P134,767,814.13 Award to NIA- P359,679,534.86
8. 4/13/2022	Court of Appeals (CA)- G.R. SP No. 172979 Power Sector Assets and Liabilities Management (PSALM) Corporation and NIA vs. National Commission on Indigenous People (NCIP), Rosario K. Camma, Anabel L. Flores, Frederick T. Barcelo, Marnie L. Camingan, John Does and Jane Does	Petition for Certiorari under Rule 65 of the Rules of Court with Prayer for Issuance of Writ of Preliminary Mandatory and Prohibitory Injunction and or/ TRO/Court of Appeals Manila, 14th Division	Office of the Government Corporate Counsel (OGCC)	-Private respondents filed their Comment/Opposition; -NCIP, thru OSG, also filed their Comment/ Opposition; -Submitted for Resolution of the CA	N/A	

Exhibit 1

Date Filed		Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
9.	1/26/2022	O.P Case No. 21-L-272 A. M. Oreta & Company, Inc. vs. NIA	Appeal to the Notice of Decision for the Termination of Contract No. R3-BBMPID-C-2R under Balog-Balog Multipurpose Project-Phase III including BO No. 5 contained in the Decision and the Letter-Order dated Decision 13, 2021 denying the Motion for Reconsideration of the Decision	Atty. Lloyd Allain A. Cudal	- NIA filed Comment/ Opposition (to Appellant's Motion for Reconsideration) - Resolution on Appellant's Motion for Reconsideration		Contract Amount: P897,111,000.00
10.	12/29/2021	Civil Case No. 754 NIA vs. National Power Corporation (NPC), SNAP-M, Dumaguing, et al.	Ejectment with Damages / 14th MCTC Ramon-San Isidro, Isabela/ RTC, Branch 36, Santiago City	Atty. Lloyd Allain Cudal and Atty. Nastassja Nicole J. Flores	Filed Appeal Memorandum with the RTC	N/A	P1,710,000 accumulated reasonable monthly rentals plus damages
11.	12/29/2021	Civil Case No. 751 NIA vs. NPC, SNAP-M, Bacani, et al.	Ejectment with Damages / 14th MCTC Ramon-San Isidro, Isabela	-do-	-do-	N/A	P1,710,000 accumulated reasonable monthly rentals plus damages
12.	12/29/2021	Civil Case No. 753 NIA vs. NPC, SNAP-M, Dela Cruz, et al.	-do-	-do-	-do-	N/A	P1,710,000 accumulated reasonable monthly rentals plus damages
13.	12/29/2021	Civil Case No. 752 NIA vs. NPC, SNAP-M, Pinera, et al.	-do-	-do-	-do-	N/A	P1,710,000 accumulated reasonable monthly rentals plus damages
14.	7/19/2021	CIAC Case No. 26-2021 Green Asia Construction & Development Corporation vs. NIA CA-G.R. SP No. 173140 The NIA vs. Green Asia Construction Development Corporation and CIAC	CIAC Makati City	Atty. Mary Annabelle F. Cruz-Domingo/ Atty. June J. Barioga Atty. Pepito L. Padilla, Atty. Rizza A. Ibañez, Atty. Mary Annabelle F. Cruz-Domingo, Atty. Bjorn M.	CA issued Resolution dated October 13, 2023 considering the Petition submitted for decision taking into account that the Reply to Comment have already been filed	2/24/2022 Submitted for decision	P296,930,314 Award to Green Asia Construction and Development Corporation: P205 million Award to NIA: P27 million

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
			Madrid, Atty. Nastassja Nicole J. Flores, Atty. June J. Barioga, CPA			
15. 7/12/2021	Civil Case No. 21-32 Cabrera vs. NIA, et. al.	Cancellation of Title with Damages / RTC Branch 68, Camiling, Tarlac	Atty. Lloyd Allain Cudal and Atty. Nastassja Nicole J. Flores	NIA filed Notice of Appeal		P150,000.00 as damages plus attorneys' fees/cost of suit
16. 7/12/2021	Civil Case No. R- QZN-21-05 - EML Construction and Trading and Tianyuan Construction Group, Ltd. Consortium, both herein represented by Mr. Albert Lacanilao vs. NIA, headed by Gen. Ricardo R. Visaya (Ret.)	Petition for Certiorari with Immediate Prayer for TRO and/or Writ of Preliminary Injunction/ RTC, Branch 216, Quezon City	Atty. Mary Annabelle F. Cruz-Domingo	- The Court issued Resolution dated May 24, 2022 dismissing EML Construction's Petition for Certiorari with Prayer for Preliminary Injunction - The Court denied the Motion for Reconsideration filed by EML Construction - EML Construction filed a Petition for Certiorari with the Court of Appeals - The Court of Appeals ordered the parties to file their respective Memorandum - On June 14, 2022, the Consortium filed a Motion for Reconsideration to the Resolution of the RTC dated May 24, 2022. The RTC, however, denied the same in the Order dated June 29, 2022. Not contented, the Consortium filed a Notice of Appeal dated July 14, 2022 in order to elevate the case to the Honorable Court of Appeals for review. On Appeal, the Counsel for EML withdraw their appearance and representation on the ground of non-payment of legal fees	N/A	Approved Budget for Contract: P1,356,069,625

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
				- Currently, the Appeal of EML is being resolved after both Parties were required to submit their respective Memoranda.		
17. 2/19/2021	Case No.21-B-065 Premium Megastructures, Inc. (PMI) vs. NIA Office of the President (OP)	Appeal to the Contract Termination and BO against PMI (OP)	Atty. Bjorn M. Mardid	- Appeal filed by PMI is granted. The Resolution dated January 14, 2021 and BO No. 3 dated January 28, 2021 of NIA is hereby revoked and set aside. NIA filed a Motion for Reconsideration. - On July 5, 2023, NIA submitted its Comment stating that PMI submitted a subsequent Manifestation that it entered a contract closure with NIA which practically effected a mutual termination of the Contract, to which NIA affirm contending for the completion of the project by re-procurement. NIA likewise asked the OP to resolve the Motion for Reconsideration while suggesting (without being obvious) the instant case is already moot.	12/24/2021	Contract Amount: P273,508,917
18. 2/19/2021	Case No. 21-B-066 MAC Builders vs. NIA O.P	Appeal-Contract Termination and BO against MAC Builders - OP	-do-	- O. P Case No. 21-B-066 was decided (NIA Contract Termination was Affirmed; Appeal filed by MAC Builders is partially granted in so far BO No. 1 dated January 28, 2021 is hereby pro hac vice reversed and set aside - NIA filed a Motion for Partial Reconsideration	12/24/2021	Contract Amount: P730,945,072

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
				- Parties wait for the resolution of their respective Motions for NIA filed Motion for partial Reconsideration		
19. November 2020	DENR-EMB R2 N-EIA-K-2020-10 Notice of Violation (NOV) of ECC Conditions No. (9501-012-12C)	NOV of ECC Conditions No. (9501-012-12C) / Energy Regulatory Board (ERB)	Atty. Rizza A. Ibañez	- Dismissed per last hearing on September 28, 2021 - Pending issuance of Resolution		N/A
20. December 2019	National Water Resources Board (NWRB) Case Nos. 2020-007, 2020-008, 2020-009 and 2020-010 Petition for Transfer of Water Permit Nos. 6661, 6662, 6658 and 6664 from NIA to Maynilad Water Services, Inc.	Petition for Transfer of Water Permit Nos. 6661, 6662, 6658 and 6664 from NIA to Maynilad Water Services, Inc./ NWRB	-do-	- Submitted for Resolution		N/A
21. August 2019	NWRB Case No. 2019 - 1145 Petition for the Increase of Approved Flow Rate under Water Permit No. 3359 NIA, Petitioner	Petition for the Increase of Approved Flow Rate under Water Permit No. 3359/ NWRB	-do-	-do-		N/A
22. 7/12/2019	ERC Case No. 2019 – 005 DR - Petition for DR to Determine Wheeling Rates, with Motion for Issuance of Provisional Authority ISELCO I vs. NIA	Petition for DR to Determine Wheeling Rates, with Motion for Issuance of Provisional Authority/ Energy Regulatory Board (ERB)	-do-	ERC directed parties to conduct out-of-court Conference		N/A
23. 7/3/2018	Spl. Civil Action No. 5264-18; NIA vs. Virgilio P. Bote	Expropriation/RTC, Br. 87, Gapan City	Atty. Bjorn M. Madrid	For constitution of Board of Commissioners to determine the amount of just compensation		Pending determination of just compensation
24. 6/22/2018	Civil Case No. 18- 07044 NIA vs. New Kanlaon Construction, Inc. (NKCI)	Ejectment through Breach of Contract and Damages; RTC, Br. 217, Quezon City	OGCC/ Atty. Bjorn M. Madrid	- NIA, through the court sheriff, issue Notice to Vacate to defendant NKCI and the occupants in the premises. NIA and the sheriff are waiting for the certification from the Presidential Commission on Urban Poor so it can initiate the execution proceeding with the assistance of the		P43,082,693 plus legal interest (due rentals from March 18, 2018 to February 28, 2021)

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
				police and barangay officials		
25. 1/4/2024	Civil Case No. R- QZN-24-0079-CV, NKCI vs. Hon. Sheena Marie R. Abella-Davis, in her capacity as the Presiding Judge of MTC of Quezon City, Branch 37 and NIA	Petition for Certiorari with Prayer for Issuances of TRO/ RTC, Branch 83, Quezon City	OGCC/Atty. Bjorn M. Madrid	On the Manifestation by the OGCC that the Petition is defective and that petitioner engaged in forum shopping, parties were given five (5) days to submit position papers, whether to give due course or to outrightly dismiss the petition. The Court will immediately resolve the issue with or without the submission of the parties	Petition Denied- 2/26/2024	
26. 1/27/2024	CA-G.R. SP No. 186874 New Kanlaon vs. NIA	Petition for Review under Rule 42 with Prayer for Preliminary Injunction and TRO (RTC, Branch 81, Quezon City Decision affirming the Ejectment Court's Decision)	Atty. Bjorn M. Madrid	Orders Respondent NIA to submit its Comment to the Petition within ten (10) days from receipt (without giving due course to the Petition) Petition is required to submit further documents; Petitioner's Urgent Motion for Issuance of Writ of Preliminary Injunction is merely noted, pending submission of the pertinent document as ordered		
27. 4/6/2018	Civil Case No. R-QZN-18-03716-CV; NKCI vs. NIA	Specific Performance and Injunction with Prayer for the Issuance of TRO and/or Writ of Preliminary Injunction; RTC, Branch 217, Quezon City	-do-	- The Court issued Order dated August 8, 2019 granting NKCI's Manifestation and Motion to maintain Status Quo by suspending the proceedings of the ejectment case (Civil Case No.18-0744-SC) - NIA filed a Motion for Reconsideration - The Court of Appeals granted the Petition for Certiorari filed by NIA and directed the lower court to proceed with the hearing of the ejectment case		

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
				- Pre-Trial on the case ensued with the case finding no genuine issue, the court submitted the case to summary proceedings		
28.	2/21/2018	Civil Case No. 18- 07; NIA vs. Heirs of Sps. D. and C. Caparas	Expropriation; RTC, Branch 68, Camiling, Tarlac	Atty. Rizza A. Ibañez	-Directed by the Court to execute Compromise Agreement -Decision issued	October 2024 P10,156,048
29.	9/8/2017	Spl. Civil Action Case No. 1273 – B; NIA vs. Dator, et al.	Expropriation; RTC Branch 26, Surallah, South Cotabato	-do-	Pending hearing on Commissioner's Report	P1,322
30.	6/13/2017	Civil Case No. 1574, C. Llamas, Jr. vs. NIA	Ejectment; MCTC Pagsanjan, Laguna	Atty. Lloyd Allain A. Cudal	- Filed Petition for review before the Court of Appeals - Filed a Comment/ Opposition to the Motion for Execution of Judgment before RTC, Sta. Cruz, Laguna	P200,000
31.	10/3/2016	NWRB Case Nos. 2016 - 151 and 2016-153; NIA vs. Luzon Clean Water Development Corporation	Opposition on the Water Permit Application / NWRB	Atty. Rizza A. Ibañez	With pending Motion for Reconsideration by the NIA	N/A
32.	6/13/2016	Civil Case No. 16-13284-CV; CE CA Water and Energy Company, Inc. and NIA vs. NWRB and the Bugkalot Confederation of Nueva Vizcaya, Quirino and Aurora Inc.	For Declaration of Nullity of NWRB Board Resolution No. 01-0901 dated 9/24/2001 / RTC, Branch 224, Quezon City	OGCC	- Filed a Motion to Implead PSALM as Indispensable Party - Said Motion is submitted for Resolution	
33.	7/21/2015	Civil Case No. DH-1415-15 Sps. Langit vs. NIA, et al.	Damages / RTC, Branch 5, Dinalupihan, Bataan	Atty. Rizza A. Ibañez	Dismissed without prejudice to the re-filing (archived tantamount to lack of interest) by the plaintiff	Dismissed P2.000 million as compensation, P50,000 as attorney's fees, P50,000 as moral damages, P150,000 as temperate damages and P250,000 as exemplary damages
34.	12/12/2012	Civil Case No. 1797; Sps. Besario vs. NIA, et.al.	Damages/ RTC Br. 62, Bago City	-do-	Trial (Presentation of defendant's witnesses)	P100,000 as temperate damages, P100,000 as

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
						moral and exemplary damages, P70,000 as attorney's fees and litigation expenses P2.5M damages
35. 10/18/2022	Civil Case No. 254-17; NIA vs. Municipal of Alfonso Lista, et. al.	For Declaration of Nullity of Notices of Assessment and Statement of Account/RTC 15, Alfonso Lista, Ifugao	Atty. Lloyd Allain A. Cudal	Filed Petition to the Supreme Court		P16,409,661, representing the May 4, 2009 and December 8, 2009 Notices of Assessment and the December 31, 2010 Statement of Account, Office of the Municipal Assessor and Office of the Municipal Treasurer, Municipality of Alfonso Lista, Ifugao against NIA dams and machineries situated in the Municipality of Alfonso Lista, Ifugao
36. 8/31/2011	Civil Case No. 7564; Heirs of A. Annang, Rep. by R. Annang, et al., vs. City Government of Tuguegarao, et al.	Injunction and Damages; RTC, Branch 2, Tuguegarao City	-do-	- Submitted for resolution based on Demurrer to Evidence (the late Atty. Lemuel M. De Guzman) - Have not received any Order from the court since then		- P100,000 as actual damages; - P100,000 as moral damages; and - P25,000 as exemplary damages
37. 12/23/2009	Civil Case No. 312; NIA vs. Gloria Bagaoisan and Santos Purificacion	Collection of Sum of Money/ MTC, Br. 2, Calamaniugan, Cagayan	-do-	-do-		P187,838 representing the irrigation service fees from 1987 to 2009
Region I - Legal Services						
38. 1/28/2024	Civil Case No. U-12043; Test Consultants, Inc. vs. NIA, represented by Engr. Eduardo G. Guillen, Administrator, Engr. Danilo V. Gomez, Acting Regional Manager of NIA RO No. I (Ilocos Region) and Head of	Injunction and damages with prayer for issuance of a temporary restraining order/Urdaneta, Pangasinan RTC	Deputized through OGCC Written Authority / Deputization dated 26 January 2024: Atty. Rizza A. Ibañez, Atty. Bjorn M. Madrid,	Dismissed	11/22/2024	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
	Procuring Entity (HoPE), and Government Procurement Policy Board (GPPB) represented by Atty. Rowena Candice M. Ruiz, Executive Director V		Atty. Lloyd Allain A. Cudal, Atty. Mary Annabelle F. Cruz-Domingo, Atty. Nastassja Nicole J. Flores, Atty. Joseph Adrian L. Toquero, and Atty. Marianne V. De la Cruz			
39. 4/26/2024	Special Civil Case No. A-3189; Dynamic BM Construction through its owner / proprietor Roselyn M. Bañez vs. Engr. Cynthia G. Panit in her official capacity as the HoPE, NIA-LUIIMO, Rhea M. Santiago, in her capacity as the Head of the Bids and Awards Committee (BAC), NIA-LUIIMO, Cristeta B. Lopez, in her capacity as the Vice-Chairman of the BAC, NIA-LUIIMO, Francisco I. Makiling, Jr., Hilda V. Ronquillo, Val Gerome D. Casaclang, in their official capacities as Members of BAC, NIA-LUIIMO, and (All of the NIA RO No. I, La Union Irrigation Management Office, San Jose, Agoo, La Union), Engr. Eduardo Eddie G. Guillen, in his official capacity as the Head of NIA	Petition For Certiorari under Rule 65/ Agoo, La Union Regional Trial Court	Deputized through OGCC Written Authority / Deputization dated 16 May 2024: Atty. Rizza A. Ibañez, Atty. Bjorn M. Madrid, Atty. Lloyd Allain A. Cudal, Atty. Mary Annabelle F. Cruz-Domingo, Atty. Nastassja Nicole J. Flores, Atty. Anna Maria S. Sanchez, Atty. Joseph Adrian L. Toquero, Atty. Airah Kristina M. Enconado, and Atty. Marianne V. Dela Cruz	Decided in favor of NIA	11/19/2024	N/A
40. 6/11/2024	CA-G.R. SP No. 184701; Test Consultants, Inc. vs. NIA, represented by Engr. Eduardo G. Guillen, Administrator, Engr. Danilo V. Gomez, Acting Regional Manager of NIA-Region 1 (Ilocos Region) and HoPE, GPPB represented by Atty. Rowena Candice M. Ruiz, Executive Director V, Hon. Judge Marlon P. Bacuño, Acting Presiding Judge of RTC of Urdaneta City-Branch 47.	Petition for Certiorari under Rule 65 / Quezon City, Manila Court of Appeals	Deputized through OGCC Written Authority / Deputization dated 16 May 2024: Atty. Rizza A. Ibañez, Atty. Bjorn M. Madrid, Atty. Lloyd Allain A. Cudal, Atty. Mary Annabelle F. Cruz-Domingo, Atty. Nastassja Nicole J. Flores,	Decided in favor of NIA	10/30/2024	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
			Atty. Anna Maria S. Sanchez, Atty. Joseph Adrian L. Toquero, Atty. Airah Kristina M. Enconado, and Atty. Marianne V. De la Cruz			
Region II- Legal Services						
41.	5/8/2023	COA CP Case No. 2023-0542	Notice of Disallowance/ COA-CGAS Cluster V	Atty. Virgo M. Gulan	Under Petition for review	N/A P552,766
42.	3/16/2023	COA CP Case No. 2023-0337	-do-	-do-	-do-	N/A P105,749
43.	3/16/2023	COA CP Case No. 2023-0338	-do-	-do-	-do-	N/A P889,617
44.	3/27/2023	COA CP Case No. 2023-0386	-do-	-do-	-do-	N/A P58,972
45.	7/25/2023	COA CP Case No. 2023-0805	-do-	-do-	-do-	N/A P410,343
46.	12/11/2023	COA CP Case No. 2023-263	-do-	-do-	-do-	N/A P138,723
47.	12/11/2023	COA CP Case No. 2023-263	-do-	-do-	-do-	N/A P183,949
48.	12/11/2023	COA CP Case No. 2023-263	Notice of Disallowance/ COA-CGAS Cluster V	-do-	Under Petition for Review	N/A P187,958
49.	12/11/ 2023	COA CP Case No. 2023-263	-do-	-do-	-do-	N/A P189,994
50.	7/9/2024	Appeal re ND No: NIA R02 – 2024 – 01 (2020-2021) dated January 15, 2024	Notice of Disallowance/ COA RO No. II	-do-	Under Appeal Memorandum	N/A P3,322,662
51.	11/15/2024	Special Civil Action No. 199	Urgent Petition for Certiorari under Rule 65 of the Rules of Court etc./RTC Branch 2, Tuguegarao City	-do-	For Submission of Answer	N/A N/A
Upper Pampanga River Integrated Irrigation System (UPRIIS)						
52.	6/22/2021	CA-G.R. SP No. 173140; Green Asia Construction and Development Corporation vs. NIA	Civil Case – Court of Appeals - Manila City	Atty. June J. Barioga, CPA -Attorney IV, NIA-UPRIIS Atty. Lloyd Allan A. Cudal Atty. Nastassja	Pending at the Court of Appeals Motion for Reconsideration Granted	N/A P205,958,120

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
			Nicole J. Flores Atty. Bjorn Madrid (NIA-Central Office) Atty. Pepito L. Padilla - Department Manager, NIA-Central Office All Attorneys of Central Office Legal Services, NIA-Central Office			
53. 9/6/2018	Civil Case No. 2018-793-SJC; NIA vs. Honorato Santos "For Observance of / Easements, Injunction with Preliminary and Permanent Injunction and Damages"	Civil Case – RTC Branch 39 - San Jose City	Atty. June J. Barioga, CPA - Attorney IV, NIA-UPRIIS Atty. Nastassja Nicole J. Flores (NIA-Central Office)	Joint survey conducted NIA's Geodetic Engineer and Engr. Vana's private engineer	N/A	N/A
54. 4/25/2022	Civil Case No. 8833-AF; Idelpidio V. Castañeda vs. NIA and DBM	Civil Case – RTC Branch 23 - Cabanatuan City	Atty. June J. Barioga, CPA - Attorney IV, NIA-UPRIIS Atty. Pepito L. Padilla -Department Manager, NIA-Central Office All Attorneys of Central Office Legal Services, NIA-Central Office	Ongoing – Pending at the RTC for presentation of evidence of the plaintiff	N/A	P39,493,200
55.	Special Civil Action No. 5264-18; NIA, represented by its Administrator Gen. Ricardo R. Visaya (Ret.) vs. Virgilio P. Bote "For: Expropriation"	Expropriation Case - RTC Branch 87- Gapan City	All Attorneys of Central Office Legal Services, NIA-Central Office	Case decided Court ordered the plaintiff to pay the respondent	Decided	P93,520 Plus legal interest of six (6) percent per annum from 03 July 2018, until full payment or satisfaction.
56.	Civil Case No. 18040; Republic of the Philippines (NIA) Rep. by Antonio S. Nangel, Operations Manager, NIA-UPRIIS, CC vs. Tomas Duran	Revived Case under OCA Circular No. 259-2024 MTCC - Branch 3 - Cabanatuan City	Under Review	Requesting Records For review and investigation, in coordination with Concerned Division Office	Court Under Review	Under Review

Exhibit 1

Date Filed	Case Number and Case Title			Nature/Venue	Handling Lawyer	Status	Court	Date Dismissed / Resolved (If Applicable)	Amount Involved
57.	Civil Case No. 18459; NIA-UPRIIS, Cabanatuan City vs. Bonifacio Reyes			Revived Case under OCA Circular No. 259-2024 MTCC - Branch 3 - Cabanatuan City	Under Review	Requesting Records For review and investigation, in coordination with Concerned Division Office		Under Review	Under Review
58.	Civil Case No. 18489; NIA-UPRIIS, Cabanatuan City vs. Rodolfo Lazaro			-do-	-do-	-do-		-do-	-do-
59.	Civil Case No. 18490; NIA-UPRIIS, Cabanatuan City vs. Jorge Caballero			-do-	-do-	-do-		-do-	-do-
60.	Civil Case No. 18557; NIA-UPRIIS, Cabanatuan City vs. Amado Maniquiz c/o Virgilio Cunanan			-do-	-do-	-do-		-do-	-do-
61.	Civil Case No. 18505; NIA-UPRIIS, Cabanatuan City vs. Armando Javate			-do-	-do-	-do-		-do-	-do-
62.	Civil Case No. 18582; NIA-UPRIIS, Cabanatuan City vs. Elegio Sagana			-do-	-do-	-do-		-do-	-do-
63.	Civil Case No. 18583; NIA-UPRIIS, Cabanatuan City vs. Arsenio Mendoza			-do-	-do-	-do-		-do-	-do-
64.	Civil Case No. 18584; NIA-UPRIIS, Cabanatuan City vs. Ruperto Aldama/ Bienvenido Garcia			Revived Case under OCA Circular No. 259-2024 MTCC - Branch 3 - Cabanatuan City	-do-	Requesting Records For review and investigation, in coordination with Concerned Division Office	Court	Under Review	Under Review
65.	Civil Case No. 18587; NIA-UPRIIS, Cabanatuan City vs. Juliana Salvador			-do-	-do-	-do-		-do-	-do-
66.	Civil Case No. 18588; NIA-UPRIIS, Cabanatuan City vs. Antonia Francisco c/o Ramon Francisco			-do-	-do-	-do-		-do-	-do-

Exhibit 1

Date Filed	Case Number and Case Title			Nature/Venue	Handling Lawyer	Status	Court	Date Dismissed / Resolved (If Applicable)	Amount Involved
67.	Civil Case No. 18604;	NIA-UPRIIS, Cabanatuan City vs. Joaquin Mateo	No.	Revived Case under OCA Circular No. 259-2024 MTCC - Branch 3 - Cabanatuan City	Under Review	Requesting Records For review and investigation, in coordination with Concerned Division Office	Court	Under Review	Under Review
68.	Civil Case No. 18614;	NIA-UPRIIS, Cabanatuan City vs. Ruben Simbulan	No.	-do-	-do-	-do-		-do-	-do-
69.	Civil Case No. 18617;	NIA-UPRIIS, Cabanatuan City vs. Ambrocio Cordero	No.	-do-	-do-	-do-		-do-	-do-
70.	Civil Case No. 18644;	NIA, Rep. by Engr. Antonio S. Nangel, Operations Manager, NIA-UPRIIS, Cabanatuan City vs. Conrado Rivera, Jr.	No.	-do-	-do-	-do-		-do-	-do-
71.	Civil Case No. 18684	NIA- Cabanatuan City vs. Gloria VDA. Bautista		-do-	-do-	-do-		-do-	-do-
72.	Civil Case No. 18687	NIA-Cabanatuan City vs. Anita Marcelo		-do-	-do-	-do-		-do-	-do-
73.	Civil Case No. 18688	NIA-Cabanatuan City vs. Honorata Santiago		-do-	-do-	-do-		-do-	-do-
74.	Civil Case No. 2364-AF	Republic of the Philippines (NIA) vs. Timoteo Sunio		Revived Case under OCA Circular No. 259-2024 RTC - Branch 28 - Cabanatuan City	-do-	Requesting Records For review and investigation, in coordination with Concerned Division Office	Court	-do-	-do-
75.	Civil Case No. 2433-AF	Republic of the Philippines (NIA) vs. Conrado Villajuan	No.	Revived Case under OCA Circular No. 259-2024 RTC - Branch 28 - Cabanatuan City	-do-	-do-		-do-	-do-
76.	Civil Case No. 3965-AF	Republic of the Philippines (NIA) vs. Angel Bayan		-do-	-do-	Recommended for Dismissal Already reviewed and is recommended for Dismissal	for Pending	P351,536.53	

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
77. 6/22/2021	CA-G.R. SP No. 173140 Green Asia Construction and Development Corporation vs. NIA	Civil Case – Court of Appeals - Manila City	Atty. June J. Barioga, CPA -Attorney IV, NIA-UPRIIS Atty. Lloyd Allan A. Cudal Atty. Nastassja Nicole J. Flores Atty. Bjorn Madrid (NIA-CO) Atty. Pepito L. Padilla - Department Manager, NIA-Central Office All Attorneys of Central Office Legal Services, NIA-Central Office	Pending at the Court of Appeals for Reconsideration Granted	N / A	P205,958,119.77
NIA – Magat River Integrated Irrigation System (MARIIS)						
78. 6/13/1991	Civil Case No. 36-0910 (Collection of unpaid irrigation fee)	RTC, Branch 36- Santiago City- 2nd Judicial Region	Office of the Solicitor General (Atty. Julie Rose G. Castañeda, pending clarity on deputation)	Ongoing Resolution of the Case		
79. 12/29/2021	Civil Case No. 751 (For Ejectment with Damages) NIA VS. NPA, SNAP-M, Inc. and Hernando Bacani	Municipal Circuit Trial Court (MCTC) Ramon - San Isidro, Isabela	Atty. Nastassja Nicole J. Flores; Atty. Lloyd Allan A. Cudal	Ongoing Appeal		
80. 12/29/2021	Civil Case No. 752 (For Ejectment with Damages) NIA vs. NPA, SNAP-M, Inc. and Mario V. Pinera	-do-	-do-	-do-		
81. 12/29/2021	Civil Case No. 753 (For Ejectment with Damages) NIA VS. NPA, SNAP-M, Inc. and Jaime T. dela Cruz	MCTC Ramon - San Isidro, Isabela	Atty. Nastassja Nicole J. Flores; Atty. Lloyd Allan A. Cudal	Ongoing Appeal		
82. 12/29/2021	Civil Case No. 754 (For Ejectment with Damages) NIA vs. NPA, SNAP-M, Inc. and Manuel F. Dumaguing	MCTC Ramon - San Isidro, Isabela	-do-	-do-		
83. 6/13/2022	Civil Case No. 254-17 NIA vs. Municipality of Alfonso Lista, Ifugao, Jovy C. Magwile, Municipal	Court of Appeals	Atty. Lloyd Allan A. Cudal	-do-		

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
	Assessor - Municipality of Alfonso Lista, Ifugao, Stewart B. Baccay, Provincial Treasurer of Ifugao, and Aileen O. Allig, Municipality of Alfonso Lista, Ifugao					
Regional IV -A CALABARZON						
84. 12/20/2020	LRC Case No. Nc-1166-931 Petition For Reconstitution of OCT Nos. O-3062 and O-3871 of the Office of The Registry of Deeds for Province of Cavite and Issuance of their Corresponding Duplicate Certificates	Petition for Reconstitution of title. RTC, Branch 15, Naic, Cavite	Atty. Jill B. Manangkil	Petitioner submitted amended petition as compliance to the Court order dated 9/27/2022	N/A	N/A
85. March/2020	Opposition To Lumbo Spring Bulk Water Supply Project	Office of the Provincial Governor of Quezon Province	-do-	Data gathered from concerned IMO shows the subject project would not affect any NIA system was submitted to Central Office for recommendation	-do-	-do-
86. 11/29/2021	Case No. 2022-115; NWRB Case No. IV-Cav-2021-09-041; NIA Region IV-A versus Primewater Infrastructure Corporation	Water Use Conflict NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	-do-	- Opposition to application withdrawn after Prime water Infrastructure Corporation amended its application and lowered the LPS applied for. - Submitted for resolution	N/A	N/A
87. 3/18/2021	NWRB Case No. 2021-052; Petition for Change of Name from Blaine Corporation to Refamed Research Laboratory Corporation	Petition for Change of Name NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	-do-	Submitted for resolution	N/A	N/A
88. 5/3/2021	NWRB Case No. 023279 and 023280 In the Matter of the Petition to Increase Allowable Water Discharge Under Water Permit Nos. 023279 and 023280 issued to Ajmark Realty and Development Corporation	Petition to Increase Allowable Water Discharge; NWRB 8th floor, NIA Building, EDSA, Diliman	-do-	Submitted for resolution. Report from concerned IMO verifies that no NIA system/project will be affected.	N/A	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
89. 8/3/2021	NWRB Case Nos. 2021-141, 2021-143, 2021-143, 2021-144 In the Matter of the Petition to Increase Allowable Water Discharge Under Water Permit Nos. 23082, 23083, 23084 and 24373 Issued to Tatala Multi-Purpose Cooperative	Petition to Increase Allowable Water Discharge; NWRB 8th floor, NIA Building, EDSA, Diliman	Atty. Jill B. Manangkil	Submitted for resolution. Report from concerned IMO verifies that no NIA system/project will be affected.	N/A	N/A
90. 8/15/2021	NWRB Case Nos. 2021-153, 2021-154 and 2021-155, In the Matter of the Petition for Change of Purpose of Appropriation Under Water Permit Nos. 14908, 15218 and 16751 issued to Filinvest Land, Inc.	Petition for Change of Purpose of Appropriation; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	-do-	Petition Granted	4/5/22022	N/A
91. 2/11/2022. 2/14/2022	NWRB Case Nos. 2022-019, 2022-020, and 2022-021 In the Matter of The Petition for Increase Under Water Permit Nos. 25294, 25295, and 25635 issued to Laguna AAA Water Corporation	Water Permit Increase Application NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	-do-	Submitted for resolution. Report from concerned IMO verifies that no NIA system/project will be affected	N/A	N/A
92. 2/11/2022, 2/14/2022	NWRB Case Nos. 2022-022, 2022-023, 2022-024, 2022-025, 2022-026, 2022-027, 2022-028, 2022-029, 2022-030, 2022-031, 2022-032 In the Matter of The Petition for Increase Under Water Permit Nos. 25636, 25638, 13411, 13412, 16708, 16709, 16742, 16854, 25445, 25446 and 25447 issued to Laguna AAA Water Corporation	-do-	-do-	Petition Denied	10/28/22	N/A
93. 2/14/2022	NWRB Case Nos. 2022-033, 2022-034, 2022-036, 2022-037; In the Matter of the Petition for Increase Under Water Permit Nos. 13170, 13173, 23124, and 23459 Issued to Laguna AAA Water Corporation	Water Permit Increase Application NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	-do-	Submitted for resolution. Report from concerned IMO verifies that no NIA system/project will be affected	N/A	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
94. 2/14/2022	NWRB Case No. 2022-035; In the Matter of the Petition for Increase under Water Permit No. 17463 issued to Provincial Government of Laguna	Water Permit Increase Application NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	Atty. Jill B. Manangkil	Petition Denied	08/10/22	N/A
95. 2/14/2022	NWRB Case Nos. 2022-038, 2022-039, 2022-040, 2022-041, 2022-042, 2022-043, 2022-044, 2022-045 In the Matter of the Petition for Increase under Water Permit Nos. 13174, 13409, 14646, 16704, 23129, 16855, 16826 and 25296 issued to Laguna AAA Water Corporation	-do-	-do-	Submitted for resolution. Report from concerned IMO verifies that no NIA system/project will be affected	N/A	N/A
96. 2/28/2022	NWRB Case Nos. 2022-053, 2022-055, 2022-056 and 2022-058 In the Matter of The Petition for Increase under Water Permit Nos. 25710, 25708, 25709 And 25595 Issued to Laguna AAA Water Corporation	-do-	-do-	Petition Denied. Report from concerned IMO verifies that no NIA system/project will be affected	N/A	N/A
97. 2/28/2022	NWRB Case Nos. 2022-054 and 2022-057 In the Matter of the Petition for Increase under Water Permit Nos. 25707 And 25706 Issued to Laguna AAA Water Corporation	Water Permit Increase Application; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	-do-	Petition Denied	N/A	N/A
98. 3/1/2022	NWRB Case Nos. 2022-059 and 2022-060 In the Matter of the Petition for Transfer of Water Permit No. 16778 from Moldex Realty Inc. to Laguna AAA Water Corporation and for Increase of Discharge Granted under Same Water Permit	Petition for Transfer of Water Permit; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	-do-	NWRB Case No. 2022-060 was Denied	8/10/2022	N/A
99. 3/9/2022	NWRB Case Nos. 2022-066 and 2022-067	Water Permit Increase Application NWRB 8th floor, NIA	-do-	Petition for increase was denied	9/7/2022	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
	In the Matter of The Petition for Increase of Water Volume Granted Under Water Permit Nos. 12813 And 14878 Issued to Carmelray Industrial Corporation	Building, EDSA, Diliman, Quezon City				
100. 3/9/2022	NWRB Case No. 2022-069 In the Matter of the Petition for Change of Purpose Under Water Permit No. 24599 Issued to Carmelray Industrial Corporation	Petition for change of purpose NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	Atty. Jill B. Manangkil	Submitted for resolution	N/A	N/A
101. 4/8/2022	NWRB Case Nos. 2022-092 and 2022-095 In the Matter of the Petition for Increase of Volume of Water Under Water Permit Nos. 20393 and 22231 from 2.00 to 19.68 LPS and 10.44 to 57.87 LPS, respectively.	Water Permit Increase Application NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	-do-	Submitted for resolution. Report from concerned IMO verifies that no NIA system/project will be affected	N/A	N/A
102. 4/8/2022	NWRB Case No. 2022-096 In the Matter of the Petition for Increase of Volume of Water Under Water Permit No. 16692 from 7.68 to 34.72 issued to Laguna AAA Water Corporation	-do-	-do-	-do-	N/A	N/A
103. 4/8/2022	NWRB Case No. 2022-093 and 2022-094 In the Matter of the Petition for Transfer of Water Permit Nos. 20393 and 22231 issued to Stateland Investment Corporation and Stateland Inc.	Petition for transfer of water permit NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	-do-	-do-	N/A	N/A
104. 4/8/2022	NWRB Case No. 2022-097 In the Matter of the Petition for Transfer of Water Permit No. 16692 issued to Laguna Properties Holdings Inc.	Petition for Transfer of Water Permit; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	-do-	Submitted for resolution. Report from concerned IMO verifies that no NIA system/project will be affected	N/A	N/A
105. 5/5/2022	NWRB Case No. 2022-127 In the Matter of the Petition for Transfer of Water Permit No. 9167 From BJS	-do-	-do-	-do-	N/A	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
	Development Corporation to Holiday Homes Homeowners Association Phase I					
106. 6/3/2022	NWRB Case Nos. 2022-149 And 2022-152 In the Matter of the Petition for Increase of Volume of Water under Water Permit Nos. 25844 And 25849 Issued to Laguna AAA Water Corporation	Water Permit Increase Application; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon City	Atty. Jill B. Manangkil	Submitted for resolution. Report from concerned IMO verifies that no NIA system/project will be affected	N/A	N/A
107. 8/22/2022	NWRB Case No. 2022-291 In the Matter of the Petition for Increase of Water Discharge From 3.31 LPS to 19.31 LPS Under Filinvest Land, Inc.	-do-	-do-	Moot and dismissed	Dismissed dated 7/10/2024	N/A
108. 10/12/2022	NWRB Case No. 2022-360 In the Matter of the Petition for Increase of Volume of Water Discharge Under Water Permit No. 024333 from 4.14 LPS to 14.14 LPS issued to Filinvest Land, Inc.	Water Permit Increase Application NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	Initial Hearing set on 2/21/2022. Report from concerned IMO verifies that no NIA system/project will be affected	N/A	N/A
109. 8/22/2022	NWRB Case No. 2022-269 In the Matter of the Petition for Decrease of Water Volume Discharge From 12,442 LPS to 11,863 LPS Under Water Permit No. 25075 Issued to Wawajco, Inc.	Petition for Decrease of Water Volume; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	Submitted for resolution. Report from concerned IMO verifies that no NIA system/project will be affected.	N/A	N/A
110. 8/9/2022	NWRB Case Nos. 2022-245, and 2022-246 In the Matter of the Petition for Change of Name from South Luzon Tollway Corp. to SMC SLEX Inc., and Petition for Change of Coordinates under Water Permit No. 024142	Petition for Change of Name and Change of Coordinates; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	Report from concerned IMO verifies that no NIA system/project will be affected. NIA interposed no objection.	N/A	N/A
111. 8/9/2022	NWRB Case Nos. 2022-241 and 2022-242 In the Matter of the Petition for Change of Name from	Petition for Change of Name and Change of Coordinates;	-do-	Submitted for resolution. Report from concerned IMO verifies that no NIA	N/A	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
	South Luzon Tollway Corp to SMC SLEX INC., and Petition for Change of Coordinates under Water Permit No. 024140	NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon		system/project will be affected.		
112. 8/4/2022	NWRB Case No. 2022-248 In the Matter of the Petition for Change of Name from South Luzon Tollway Corp. to SMC SLEX Inc., under Water Permit No. 024135	Petition for Change of Name; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	Atty. Jill B. Manangkil	-do-	N/A	N/A
113. 8/4/2022	NWRB Case No. 2022-247 In the Matter of the Petition for Change of Name from South Luzon Tollway Corp. to SMC SLEX Inc., under Water Permit No. 024133	-do-	-do-	-do-	N/A	N/A
114. 8/9/2022	NWRB Case No. 2022-243 and 2022-244 In the Matter of the Petition for Change of Name from South Luzon Tollway Corp. to SMC SLEX INC., under Water Permit No. 024141	-do-	-do-	-do-	N/A	N/A
115. 8/9/2022	NWRB Case Nos. 2022-252, 2022-253 and 2022-254 In the Matter of the Petition for Change of Name from South Luzon Tollway Corp. to SMC SLEX INC., and Petition for Change of Coordinates; and Petition for Increase from 0.145 to 1.22 LPS Under Water Permit No. 024137	Petition for Change of Name, Change of Coordinates and Increase Application; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	-do-	N/A	N/A
116. 8/9/2022	NWRB Case Nos. 2022-239, and 2022-240 In the Matter of the Petition for Change of Name from South Luzon Tollway Corp. to SMC SLEX, INC., and Petition for Change of Coordinates Under Water Permit No. 024139	Petition for Change of Name, Change of Coordinates NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	-do-	N/A	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
117. 9/8/2022	NWRB Case Nos. 2022-295 and 2022-296 In the Matter of the Petition for Amendment of Volume of Water Discharge Under Water Permit Nos. 25957 and 25962 issued to Manila Water Philippines Ventures, Inc. from 3.31 LPS to 9.55 LPS and from 3.31 LPS to 7.44 LPS, respectively	Water Permit Increase Application; NWRB 8 th Floor, NIA Building, EDSA, Diliman, Quezon City	Atty. Jill B. Manangkil	Initial hearing set on January 18, 2022. Report from concerned IMO verifies that no NIA system/project will be affected.	N/A	N/A
118. 4/4/2022	Criminal Case No. 2022-623; For Violation of Pd 533 Reckless Imprudence Resulting in Slight Physical Injuries and Damage to Property	Criminal Case Branch 54, Regional Trial Court, Lucena City. Quezon Province	-do-	Case dismissed against our NIA employee.	N/A	P 204,865.53
119. 2/28/2022	NWRB Case Nos. 2022-252, 2022-253, and 2022-254 In the Matter of the Petition for Change of Name from South Luzon Tollway Corporation to SMC SLEX Inc.; Petition for Change of Coordinates; and Petition for Increase from 0.145 LPS to 1.22 LPS under Water Permit No. 024137	Petitions for Change of Name, Change of Coordinates, and Increase Application; NWRB 8 th Floor, NIA Building, EDSA, Diliman, Quezon City	-do-	Report from concerned IMO verifies that no NIA system/project will be affected. NIA interposed no objection	N/A	N/A
120. 11/9/2022	NWRB Case Nos. 2022-370 and 2022-371 In the Matter of the Petition for Transfer of Water Permit Nos. 025218 and 025219 issued to Florencio R. Chavez in favor of Weltevreden Corporation	Petition for Transfer of Water Permit; NWRB 8 th Floor, NIA Building, EDSA, Diliman, Quezon City	-do-	Report from concerned IMO verifies that no NIA system/project will be affected.	N/A	N/A
121. 3/21/2023	NWRB Case No. 2023-024 In the Matter of The Petition for Transfer of Water Permit No. 024253 From San Ruiz Builders and Developers Group, Inc. To Olympia Violago Water and Power, Inc.	Petition for Transfer of Water Permit; NWRB 8 th Floor, NIA Building, EDSA, Diliman, Quezon City	-do-	Report from concerned IMO verifies that no NIA system/project will be affected. NIA interposed no objection	N/A	N/A
122. 2/21/2023	NWRB Case Nos. 2023-014	Water Permit Increase Application NWRB 8 th floor, NIA	-do-	Report from concerned IMO verifies that no NIA system/project will be	N/A	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
	In the Matter of the Petition for Increase of Water Volume Discharge from 2.40 LPS to 15 LPS Under Water Permit No. 021110 Issued to Wawa Libis Multi-Purpose Cooperative	Building, EDSA, Diliman, Quezon		affected. NIA interposed no objection		
123. 3/31/2023	NWRB Case No. 2023-036 In the Matter of the Petition for Increase of Water Volume Discharge Under Water Permit No. 21004 from 6.40LPS to 11.62LPS Issued to Laguna AAA Water Corporation	Water Permit Increase Application NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	Atty. Jill B. Manangkil	Report from concerned IMO verifies that no NIA system/project will be affected. NIA interposed no objection	N/A	N/A
124. 3/31/2023	NWRB Case No. 2023-037 In the Matter of the Petition for Increase of Water Volume Discharge Under Water Permit No. 25711 from 21.56LPS to 47.00LPS issued to Laguna AAA Water Corporation	Water Permit Increase Application; NWRB 8 th Floor, NIA Building, EDSA, Diliman Quezon City	-do-	-do-	N/A	N/A
125. 3/31/2023	NWRB Case No. 2023-038 In the Matter of the Petition for Increase of Water Volume Discharge Under Water Permit No. 25930 from 10.00LPS to 34.72LPS issued to Laguna AAA Water Corporation	-do-	-do-	-do-	N/A	N/A
126. 3/31/2023	NWRB Case No. 2023-039 In the Matter of the Petition for Increase of Water Volume Discharge Under Water Permit No. 25930 from 10.00LPS to 34.72LPS issued to Laguna AAA Water Corporation	-do-	-do-	-do-	N/A	N/A
127. 3/31/2023	NWRB Case No. 2023-040 In the Matter of the Petition for Increase of Water Volume Discharge Under Water Permit No. 25940 from 23.54LPS to	-do-	-do-	-do-	N/A	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
	46.30LPS issued to Laguna AAA Water Corporation					
128. 3/31/2023	NWRB Case No. 2023-041 In the Matter of the Petition for Increase of Water Volume Discharge Under Water Permit No. 25927 from 4.00LPS to 28.97 LPS issued to Laguna AAA Water Corporation	Water Permit Increase Application NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	Atty. Jill B. Manangkil	Report from concerned IMO verifies that no NIA system/project will be affected. NIA interposed no objection	N/A	N/A
129. 3/31/2023	NWRB Case No. 2023-043 In the Matter of the Petition for Increase of Water Volume Discharge Under Water Permit No. 25705 From 34.80LPS to 57.87LPS Issued to Laguna AAA water Corporation	Water Permit Increase Application NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	Report from concerned IMO verifies that no NIA system/project will be affected. NIA interposed no objection	N/A	N/A
130. 3/31/2023	NWRB Case No. 2023-042 In the Matter of the Petition for Increase of Water Volume Discharge Under Water Permit No. 23123 from 18LPS to 25.58LPS Issued to Laguna AAA water Corporation	Water Permit Increase Application NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	Report from concerned IMO verifies that no NIA system/project will be affected. NIA interposed no objection	N/A	N/A
131. 4/28/2023	NWRB Case No. 2023-054 In the Matter of the Petition for Increase of Water Volume Discharge Under Water Permit No. 026178 from 9.68 LPS to 80 LPS	-do-	-do-	-do-	N/A	N/A
132. 5/25/2023	NWRB Case No. 2023-080 In the Matter of the Petition for Increase of Water Volume Discharge from 5LPS to 25LPS Under Water Permit No. 12035 Issued to Agoncillo Water District	-do-	-do-	-do-	N/A	N/A
133. 6/20/2023	NWRB Case No. 2023-113 In the Matter of the Petition for Increase of Water Volume Discharge From 2	-do-	-do-	-do-	N/A	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
	LPS to 30 LPS Under Water Permit No. 026077 Issued to Laguna Bay Water Inc. – Victoria, Laguna Branch					
134. 5/27/2023	Spouses Michael H. Binaday and Arabelle C. Binaday vs. Spouses Marcelo B. Nunez, Flora M. Nunez and Melchor M. Nunez, Civil Case No. Metc-M-7461-CV	Civil Case MTC Branch 110, Muntinlupa City	Atty. Jill B. Manangkil	Complaint in intervention denied. NIA was recommended by the Court to file its own complaint against the Nunez as the intervention will cause delay to the original action involving only 1.32 sq. m. encroachment	9/27/2023	N/A
135. 8/10/2023	NWRB Case No. 2023-144 In the Matter of the Petition for Change of Name of Permittee Under Water Permit No. 025916 from Carmelray JTCI Corporation to Carmelray 2 Incorporated	Petition for Change of Name of Permittee; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	Report from concerned IMO verifies that no NIA system/project will be affected. NIA interposed no objection	N/A	N/A
136. 8/29/2023	NWRB Case No. 2023-151 In the Matter of the Petition for Transfer of Water Permit No. 024507 issued to Repower Energy Development Corporation in favor of Behmc Lower Labayat Hydropower Corporation	Petition for Transfer of Water Permit; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	-do-	N/A	N/A
137. 9/8/2023	NWRB Case No. 2023-15 In the Matter of the Petition for Increase of Volume of Water from 5.36 LPS to 15.40 LPS Under Transfer Water Permit No. 08-22-320-026225 Issued to AP Renewables, Inc.	Water Permit Increase Application; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	-do-	N/A	N/A
138. 9/8/2023	NWRB Case No. 2023-156 In the Matter of The Petition for Increase of Volume of Water from 0.333 LPS to 1.45 LPS Under Transfer Water Permit No. 08-22-321-	-do-	-do-	-do-	N/A	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
	026226 Issued to AP Renewables, Inc.					
139. 9/8/2023	NWRB Case No. 2023-157 In the Matter of the Petition for Increase of Volume of Water From 0.023 LPS to 2.22 LPS Under Transfer Water Permit No. 01-23-342-026412 Issued to AP Renewables, Inc.	Water Permit Increase Application; NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	Atty. Jill B. Manangkil	Report from concerned IMO verifies that no NIA system/project will be affected. NIA interposed no objection	N/A	N/A
140. 9/8/2023	NWRB Case No. 2023-173 In the Matter of the Petition for Change of Purpose from Industrial to Bulk Water Supply Under Water Permit No. 026036 Issued to Science Park of The Philippines, Inc.	Petition for Change of Purpose; NWRB 8 th Floor, NIA Building, EDSA, Diliman, Quezon City	-do-	-do-	N/A	N/A
141. 4/3/2024	NWRB Case Nos. 2024-070, 071, 072, 073, 074 and 075 In the Matter of the Petition for Increase of Water Volume Discharge From 6.3 LPS to 25 LPS, 6 LPS To 25 LPS, 6.6 LPS to 25 LPS, 4.44 LPS To 25 LPS, 7.4 LPS to 25 LPS, 5.8 LPS to 25 LPS under Water Permit Nos. 17022, 20855, 24551, 25468, 22456 and 25467 issued to Darasa Rural Waterworks and Sanitation Association, Inc.	Water Permit Increase Application NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	-do-	N/A	N/A
142. 5/16/2024	NWRB Case Nos. 2024-093 and 094 In the Matter of the Petition for Transfer under Water Permit Nos. 19090 and 024574 Issued to Mary's Garden Realty Corporation in Favor of Tierra Maria Estates Homeowner's Association	Petition for Transfer of Water Permit NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	-do-	N/A	N/A
143. 7/10/2024	NWRB Case No. 2024-120 and 2024-121	Water Permit Increase Application NWRB 8th floor, NIA	-do-	-do-	-do-	-do-

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
	In the Matter of The Petition for Increase of Approved Volume From 0.042 LPS To 2.0 LPS and Transfer Under Water Permit No. 025165 Issued to Batangueno Star Port Services Inc.	Building, EDSA, Diliman, Quezon				
144. 8/30/2024	NWRB Case No. 2024-148 In the Matter of The Petition for Change of Name under Water Permit No. 026660 Issued from Christ the Saviour General Hospital to Christ the Saviour Medical Center, Inc.	Petition for Change of Name NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	Atty. Jill B. Manangkil	Initial hearing set on 2/4/ 2025. Report from concerned IMO verifies that no NIA system/project will be affected.	N/A	N/A
145. 9/5/2024	NWRB Case No. 2024-143 In the Matter of The Petition to Increase the Rate of Water Volume Discharge From 0.0764 LPS To 1.5000 LPS under Water Permit No. 024560 issued to Mhphilis Realty Corporation	Water Permit Increase Application NWRB 8th floor, NIA Building, EDSA, Diliman, Quezon	-do-	-do-	-do-	N/A
146. 8/8/2024	NPS Docket No. XV-01-INV-24g-00959; NIA Represented By: Adamson Abary Y. Lirio vs. Augusto Asiong Y. Agudes	For violation of RA No. 7832 "Anti-Electricity and Electric Transmission lines/materials Pilferage Act of 1994	-do-	The Office of the City Prosecutor DISMISSED the case on the ground that there is no prima facie evidence and insufficient evidence to establish probable cause for simple theft.	DISMISSED (9/9/2024 For Refiling)	P 825,000.00
147. 7/8/2024	Criminal Case No. 586-Cc-2018; People of the Philippines vs. Gabriel Caringal Bariring II	For Violation of Section 3 (E) RA No. 3019	-do-	Subpoena Duces Tecum and Ad testificandum were issued for Mr. Jomar Q. Benitez	Last date of Hearing 12/4/2024	N/A
148. 5/4/2023	SLRC Case No. 5103-2022 - C; Paretti Development Corporation vs. Register of Deeds of Calamba City	Petition for Cancellation of Encumbrance/ Annotation Under Article 567 of the Civil Code Annotated at Transfer Certificate of Title No. T-691483 of the Registry of Deeds of Calamba City	-do-	Ongoing hearing	-	N/A

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
149. 10/6/2023	SLRC Case No. 5253-2023-C Crisanda G. Sandico vs. Register of Deeds of Calamba City	Petition for Cancellation of Encumbrance/ Annotation Under Article 567 of the Civil Code Annotated at Transfer Certificate of Title No. T-060-2016007949 of the Registry of Deeds of Calamba City	Atty. Jill B. Manangkil	1/28/2025 - Subpoena Duces Tecum and Ad testificandum were issued for Mr. Jomar Q. Benitez	Ongoing hearing	N/A
150. 5/12/2024	SLRC Case No. 5418-2024-C	Petition for Cancellation of Encumbrance/ Annotation Under Section 19 of Act 1120 and Article 567 of the Civil Code Annotated at Transfer Certificate of Title No. T-060-2021024651 of the Registry of Deeds of Calamba City	-do-	Subpoena Duces Tecum and Ad testificandum were issued for Mr. Jomar Q. Benitez	-do-	N/A
151. 10/10/2023	SLRC Case No. 5252-2023-C Felicidad V. Rayo vs Register of Deeds of Calamba City	Petition for Cancellation of Encumbrance/ Annotation Under Section 19 of Act 1120 and Article 567 of the Civil Code Annotated at Transfer Certificate of Title No. T-060-2021002135 of the Registry of Deeds of Calamba City	-do-	1/28/2025 - Subpoena Duces Tecum and Ad testificandum were issued for Mr. Jomar Q. Benitez	On-going hearing	N/A
Region V – Legal Services						
152. 1/3/2023	Civil Case No. 23A-1301 Remedios Nery Avila, Jose P. Nery, representing Heirs of Agapito B. Nery, Lourdes Isabela A. Esguerra, representing Heirs of Edmundo P. Nery, Moises N. Lukban, representing Heirs of Manuela Henry Lukban and Heirs of Miguel N. Lukban, all represented by their AIF Maribeth B. Alzate, Plaintiffs, -vs- NIA represented by its Administrator, Defendant.	For: Recovery of Possession Regional Trial Court Fifth Judicial Region Branch 64 Labo, Camarines Norte	Atty. Rizza A. Pepito L. Bjorn M. Madrid Atty. Mary Anabelle F. Cruz-Domingo Atty. Natassja Nicole J. Flores Atty. Karen N. Alferez, CPA	Dismissed	4/17/2024 Ground: Prescription and Failure to state a Cause of Action	P3,095,400 P247,630 (Assessed Value)

Exhibit 1

Date Filed		Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
153.	1/4/2024	Civil Case No. 24-0596 Jose P. Nery, in his own rights as Heir of Agapito B. Nery and for the benefit of his Co-heirs and Registered Owners, Plaintiff-Appellant, -vs- NIA, represented by its Administrator, Defendant-Appellee.	For: Accion Reinvidicatoria Regional Trial Court Fifth Judicial Region Branch 64 Labo, Camarines Norte	Atty. Rizza A. Ibañez Atty. Lloyd Allan Madrid (On-leave) Atty. Mary Anabelle F. Cruz-Domingo Atty. Natassja Nicole J. Flores (On-leave) Atty. Karen N. Alferez, CPA	Dismissed	10/28/2024 Ground: Res Judicata	P3,095,400
154.	3/11/2024	Civil Case No. 2024-977 Aristeo Palencia, Plaintiff - vs- NIA, et al.	For: Recovery of Possession with Prayer for the Issuance of a TRO and Preliminary Injunction Municipal Trial Court of Baao, Camarines Sur	Atty. Rizza A. Ibañez Atty. Lloyd Allan A. Cudal Atty. Bjorn M. Madrid Atty. Joseph Adrian L. Toquero Atty. Natassja Nicole J. Flores Atty. Anna Maria S. Sanchez Atty. Airah Kristina M. Enconado Atty. Karen N. Alferez, CPA	Pending (already filed and answered)	N/A (Pending)	P31,520 (Assessed Value)
Region IV-B (MIMAROPA) - Legal Services							
155.	11/13/2024	Civil Case No. C-723: Consolidated Petition for the Enforcement of Lien and Cancellation of Adverse Claim (with Urgent Prayer for the Issuance of a Writ of Possession)	PETITION/ Fourth Judicial Region, Regional Trial Court, Branch 43, Roxas, Oriental Mindoro	Atty. Steven Gatacelo, Office of the Solicitor General (OSG)	For hearing on Issuance of Writ of Possession on 2/5/2025	N/A	N/A
Region V - Legal Services							
156.	1/3/2023	Civil Case No. 23A-1301 Remedios Nery Avila, Jose P. Nery, representing Heirs of Agapito B. Nery, Lourdes Isabela A. Esguerra, representing Heirs of Edmundo P. Nery, Moises N. Lukban, representing Heirs of Manuela Henry Lukban and Heirs of Miguel N. Lukban, all represented by	For: Recovery of Possession Regional Trial Court Fifth Judicial Region Branch 64 Labo, Camarines Norte	Atty. Rizza A. Ibañez Atty. Pepito L. Padilla Atty. Bjorn M. Madrid Atty. Mary Anabelle F. Cruz-Domingo Atty. Natassja Nicole J. Flores Atty. Karen N. Alferez, CPA	Dismissed	4/17/2024 Ground: Prescription and Failure to state a Cause of Action	P3,095,400.00 (Market Value) P247,630.00 (Assessed Value)

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
	their AIF Maribeth B. Alzate, Plaintiffs, -vs- NIA represented by its Administrator, Defendant.					
157. 1/4/2024	Civil Case No. 24-0596 Jose P. Nery, in his own rights as Heir of Agapito B. Nery and for the benefit of his Co-heirs and Registered Owners, Plaintiff-Appellant, -vs- NIA, represented by its Administrator, Defendant-Appellee.	For: Accion Reinvidicatoria Regional Trial Court Fifth Judicial Region Branch 64 Labo, Camarines Norte	Atty. Rizza A. Ibañez Atty. Lloyd Allan A. Cudal Atty. Bjorn M. Madrid (On-leave) Atty. Mary Anabelle F. Cruz-Domingo Atty. Natassja Nicole J. Flores (On-leave) Atty. Karen N. Alferez, CPA	Dismissed	10/28/2024 Ground: Res Judicata	P3,095,400.00
158. 3/11/2024	Civil Case No. 2024-977 Aristeo Palencia, Plaintiff - vs- NIA, et al.	For: Recovery of Possession with Prayer for the Issuance of a TRO and Preliminary Injunction Municipal Trial Court of Baao, Camarines Sur	Atty. Rizza A. Ibañez Atty. Lloyd Allan A. Cudal Atty. Bjorn M. Madrid Atty. Joseph Adrian L. Toquero Atty. Natassja Nicole J. Flores Atty. Anna Maria S. Sanchez Atty. Airah Kristina M. Enconado Atty. Karen N. Alferez, CPA	Pending (already filed and answered)	N/A (Pending)	P31, 520.00 (Assessed Value)
Region VI - Legal Services						
159.	Civil Case No. 17302 Republic of the Philippines, represented by the NIA, plaintiff vs. The Pentagon Square Development Corporation and Antonio Gonzales, as Manager, defendants	Specific Performance/ Damages RTC Branch 36, Iloilo City	Office of the Solicitor General (OSG) Mernardo I. Guevarra/ Bernard G. Hernandez/ Steven G. Gatacelo	OSG filed Manifestation and Motion dated 11/5/2024 to withdraw Complaint due to the subject irrigation canal being non-operational for several years and the subject areas are no longer existing NIA has no proof of ownership over the subject lot and the Defendants can no longer be located since 1986		Damages – P56,196.05 Litigation Expenses – P20,000.00 Exemplary Damages – P15,000.00

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
160.	Civil Case No. 1136; Leda Canellada-Celis, Elsie Canellada, Charito Canellada Apostol, Gerino Canellada, Rema Canellada, Gerry Canellada, Gina Canellada Jamisola, Sally Canellada Matibag, Mary Grace Canellada Dela Cruz and Gerald Canellada, Plaintiffs, versus Bensitor Segovia and NIA, Defendants	Damages with Prayer for Writ of Preliminary Injunction Branch 75, Bago City	NIA Legal Services CO, NIA Legal Services RO, Atty. Red Gabriel Convocar	NIA filed a Compliance dated 11/5/2024 submitting the name of the Acting Manager for the NIA Legal Services as per Order dated 10/15/2024. Next scheduled hearing date is on 2/12/ 2025		Compensatory, moral, and exemplary damages – P200,000.00 Litigation expenses and legal fee – P30,000.00
161.	Civil Case No. 14-32265; Estate of the Deceased Spouses Juan Sale, Jr. and Maria Cleopas Sampani Sale Represented by their Administrator Raymundo S. Gabarra vs. NIA Region VI	Just Compensation/ RTC Branch 26, Iloilo City	Atty. Michael Margarico/ Atty. Red Gabriel Convocar	Clarificatory hearing set by the Court on 3/5/2025 by virtue of the Manifestation submitted by NIA that the Defendants' authority as Administrator based on a pending case was dismissed with prejudice.		
Regional VII – Legal Services						
162.	10/23/2018	Sp. Civil Case No. SCC-BAR-060 for: Expropriation NIA vs. Heirs of Sps. Florentino Villaflor	RTC Br. 60, Barili, Cebu	CO Lawyers Atty. Revneil Jane Fabiosa	With Writ of Possession Submitted Formal Offer of Evidence pending resolution on the issue on public purpose Next Hearing: 3/8/2025 (for monitoring)	P4,961.25 (court deposit)
163.	7/26/23	Sp. Civil Case No. 70 for: Expropriation; NIA vs Cirilo M. Lomod	RTC Br. 51, Carmen, Bohol	-do-	With Order of Expropriation Decided on 3/1/2024 With Certificate of Finality	3/1/2024 P89,845.00 (compensation)
164.	11/202023	Sp. Civil Case No 72 For: Expropriation NIA vs Heirs of Apolonio Lomod	-do-	-do-	With Order of Expropriation Decided on 3/15/2024 With Certificate of Finality	3/15/2024 P217,880.00 (compensation)
165.	9/28/2022	Criminal Case No. 26368 For: Robbery with Violence against or Intimidation of Persons	RTC Br. 1 Tagbilaran City. Bohol	Prosecutor Glena Rose Alejado-Lim	Scheduled for next hearing on 1/8/2025 (continuance of cross-examination) The accused: Noel Lofranco is on bail; Ricardo Bentillo Viter is detained; Dionision	-

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
				Añora Bentillo is still at large		
166. 9/21/ 2023	Criminal Case No. 7734-23 For Malicious Mischief	MCTC Br. 6	PSSG Randy Tuyor	With Amicable Settlement	4/22/2024	-
Region VIII - Legal Services						
167. 8/11/2017	Civil Case No. R-2017-210; For: Recovery of Property, Quieting of Title, and Damages Manalog - Badiangon Tahasan & Sto. Niño 1 (Mabatas) irrigators Association, Inc., vs. Heirs of Vitaliano Calacar	Appealed Case Regional Trial Court, Branch 26, San Juan, Southern Leyte	Atty. Kimberly Grace R. Peque (previously handled by the retainer-lawyers of NIA Atty. Pacifico M. Borja, and Atty. Joseph N. Escalona)	DISMISSED: On 10/29/2024 the MCTC issued a Writ of Execution commanding the Sheriff to cause the execution of the judgment dated 6/14/2022 to LEVY the goods and chattels of the defendants except those exempts from execution and to make the sale thereof. If the personal property is insufficient, to levy the real property and sell the same to satisfy the judgment.	12/2/2023	-
168. 10/11/2012	Civil Case No. R-ORM-1200119-CV for: Payment of Just Compensation – Sofronio S. Chu vs. NIA	Regional Trial Court, Branch 35 Ormoc City	-do-	DISMISSED: The Honorable Court rendered a decision on 8/30/2024 dismissing the instant case due to failure of the Prosecution (CHU) to prove by a preponderance of evidence his entitlement to the prayed reliefs for payment of just compensation.	8/30/ 2024	N/A
169. 3/30/2017	Civil Case No. B-17-03-02 For: Payment of Just Compensation and Damages – Heirs of Amonia Barte, represented by Cherry P. Notarte vs. NIA RO No. VIII, and Mahayag Farmers and Irrigators Association (MAFIA)	Regional Trial Court, Branch14 Baybay City	-do-	DISMISSED: The Honorable Court issued an Entry of Judgment on 11/16/2023 certifying that a decision was rendered on 8/16/2022 dismissing the complaint of the Plaintiffs, the dispositive portion states: Accordingly, the compromise agreement of the parties is hereby approved and judgment is entered into. Parties are reminded to comply faithfully the foregoing	8/16/2022	-

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
				terms and conditions. SO, ORDERED.		
				The decision is now Final and Executory upon receipt of the parties of the decision without appeal, motion or petition assailing the above-cited decision.		
170. 2018	Civil Case No. R-TAC-1800325 - CV for: Injunction and Recovery of Possession of Real Properties with Damages Sixto Chu vs. NIA	Regional Trial Court, Branch 43 Tacloban City	ATTY. KIMBERLY GRACE R. PEQUE under the supervision and control of Atty. Zorayda V. Tejones-Zuñiga of the Office of the Solicitor General	DISMISSED: On 23 September 2022, the Honorable Court decided on the Motion to Dismiss the case filed by the Plaintiff and the Motion to Consolidate Cases filed by the Defendant. The case was DISMISSED with prejudice. With the said order, the motion to consolidate cases was rendered moot and academic.	9/23/2022	N/A
171. 10/22/2020	Special Civil Action R-TAC-2000881-CV For Expropriation – Republic of the Philippines, represented by the NIA vs. Sixto Chu	Regional Trial Court Branch 45, Tacloban City, Leyte	ATTY. KIMBERLY GRACE R. PEQUE under the supervision and control of Senior State Solicitor Ma. Zorayda V. Tejones-Zuñiga	Ongoing: The Plaintiff (NIA) rested its case. During the hearing on 3/14/2025, the Court reset the presentation of the defendant's evidence to 4/11/2025 due to the urgent motion for postponement filed by the opposing counsel which was granted by court per Court Order issued of even date.	N/A	-
Region X – Legal Services						
172. 4/20/2021	Civil Case No. 02-21 Leilah Geguillana Pallada and husband, Represented by Jeanette Pallada Alarcon vs. NIA	Recovery of Possession, Ownership of Real Property covered by TCT No. 60178 and Damages – Valencia City, Bukidnon	Atty. Gemini Joy B. Fernandez-Villamil; Atty. Lloyd Allain Cudal; Atty. Nastassja Flores	Judgment rendered based on the Compromise Settlement Agreement. Ongoing implementation of the compromise Agreement by the parties.	2/2/2023	(About) P11,000,000
173. 9/10/ 2021	Criminal Case No. 2021-42; "People of the Philippines vs. Mira B. Gayramon	Malicious Mischief - Balingasag, Misamis Oriental	Atty. Gemini Joy B. Fernandez-Villamil - Atty IV, Region 10; Counsels from	Trial Court found accused guilty for the crime of Malicious Mischief. RTC affirmed MCTC conviction but	7/3/ 2023	(About) P40,000.00

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
			the Central Office Legal Department	modified penalty to fine only considering that the accused is the grand-daughter of the donor.		
174. 3/13/2023	Civil Case No. R-CDO-23-00324-CV; Heirs of Nicanor Gayramon, (deceased) represented by Mira B. Gayramon,, Plaintiffs vs. NIA Regional Office 10 represented by Engr. Leonila E. Tenestrante, Register of Deeds of Misamis Oriental, Defendants	Annulment of Deed of Donation, and Title and Damages	-do-	On-going trial; Presentation of Plaintiff's Evidence.		about P40 Million
175. 12/5/2022	Water Use Conflict Case No. 2023-015; NIA Oppositor, vs. Manolo Fortich Water District, Petitioner	Opposition against NWRB Case No. 2023-015 request of Petitioner to Increase their Volume under Water Permit No. 025837 from 151.36 to 500 liters per second	-do-	Preliminary Conference held last 7/6/2023. Parties are still trying to reach a Compromise Settlement Agreement.		Cost of Maridugao-kadingilan project
176. 6/3/2023	Water Use Conflict Case No. 2023-015; NIA, Oppositor, - versus - Manolo Fortich Water District, Petitioner.	Opposition against NWRB Case No. 2023-015 - request of petitioner to increase their volume under Water Permit No. 025837 from 151.36 to 500 liters per second	-do-	Preliminary Conference Not Yet Scheduled		Cost of Kalinda CIS Irrigation Project
177. 5/29/2024	Civil Case No. 006 – 24; Suliwardo Gille, represented by: Gemma P. Gille and Heirs of Alejandra Gille de Villa, represented by: Nicomedes Gille de Villa, Plaintiffs vs. NIA, represented by Acting Administrator Eddie G. Guillen, The Register of Deeds of the Province of Bukidnon City Assessor of Valencia City and Colonia Irrigators Association, Represented by: Rodelio Lacdag, Defendants	Nullification of Deed of Donation, Cancellation of Certificate of Title No.T-16738, Cancellation of Tax Declaration No. G-035588 and Reconveyance	-do-	Pre-Trial Conference already conducted on 11/28/2024. Presentation of Plaintiffs evidence to start on 1/23/2025.		Cost of the Colonia Sub-Office

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
178. 8/14/2024	Water Use Conflict Case No. 2024-141; NIA, Oppositor vs. Manolo Fortich Water District, Petitioner.	In the matter of the water permit application No. X-BUK-2023-09-059-A of Manolo Fortich water district to draw water from the Kumaykay River in Bukidnon	Atty. Gemini Joy B. Fernandez-Villamil - Atty IV, Region 10; Counsels from the Central Office Legal Department	Preliminary Conference Not Yet Scheduled		Cost of Sangkanan CIS Irrigation Project
Region XII – Legal Services						
179. 11/21/2016	Special Civil Action No. 1273-B for Expropriation NIA, represented by its Administrator vs. Alfonsa S. Dator, Aurelio M. Suyom, Cristeta S. Arguilles and the Heirs of Myrna S. Magsipoc, represented by Marilyn M. Barrios	Expropriation Regional Trial Court Branch 26, Surallah Cotabato	Atty. Rizza A. Ibanez, Legal Services, NIA - Central Office	A Motion to Approve Proposal of Defendant was submitted to the Court on 11/16/2023 for resolution.	N/A	N/A
180. 4/12/2023	Civil Case No. 2429-43 BC Cuerpo Construction Corporation vs. NIA represented by its Project Manager for Malitubog-Maridagao Irrigation Project Stage II	Nullification of BO and Release from Contractual Obligation with Prayer for Issuance of Writ of Preliminary / Preliminary Mandatory Injunction and TRO, Regional Trial Court Branch 43, Koronadal City, South Cotabato	Atty. Lloyd Allain C. Cudal Atty. Norlainie C. Omar	Second presentation of evidence by the Complainant is set to be heard on 2/26/2025	N/A	P 11, 280, 934.06
Region XIII - Legal Services						
181. 4/26/2002	Sp. Civil Case No. 1074 NIA versus Missionary Sisters of Mary Inc. and Guillermo Jalique, Jr.	Expropriation Case. Republic of the Philippines RTC 10th Judicial Region Branch 3 Hall of Justice Libertad, Butuan City	Atty. Ma. Louella A. Mendoza-Yu - Retainer Lawyer	On-going case (Appealed) With Court Decision dated 12/12/2013. The case was filed at the Court of Appeals.		Just Compensation: P3,190,210, with running legal interest (6% per annum) P4,341,345 until fully paid
182. 5/4/2004	Civil Case No. 5463 Republic of the Philippines represented by NIA versus Theodor S. Vesagas, et al.	Expropriation Case. Republic of the Philippines RTC 10th Judicial Region Branch 2 Hall of Justice Libertad, Butuan City	Atty. Dexter G. Matias - State Solicitor	On-going Case (Appealed) An appeal against the 8/22/2023 Judgment was filed for the Ampayon properties on October 2023, due to the large discrepancy between the awarded just compensation and valuation of the subject properties.		Just Compensation: P11,749,752 with running legal interest (6% per annum) P14,950,896 until fully paid

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
NIA- JALAU RIVER MULTIPURPOSE PROJECT STAGE II (JRMPII) – Legal Services						
183. 2/28/2023	NIA, represented by its Acting Administrator, Engr. Eduardo Eddie G. Guillen vs. Nelita Cataluña, Ma. Annie Lyn F. Cataluña, Hermosa F. Cataluña, Cresincia Cataluña-Catalan, Abe F. Cataluña, Ana Marie Cataluña-Basnang, Ma. Almaf. Cataluña, Catheryne f. Cataluña, Dioscoro f. Cataluña, Mateo f. Cataluña, Ma. Fely Cataluña-Eleazar, and ma. Cyd F. Cataluña/ 23-00228	RTC Branch 76, Janiuay, Iloilo	Atty. Red Gabriel W. Convocar	Writ of Possession issued on 10/20/2023 Pre-trial is completed. Case set for hearing on 3/12/2025.		P283,914
184. 5/19/2023	NIA vs. Spouses Elpidio P. Clementir Jr. and Juvelyn T. Clementir (Thru the Deed of Sale with the Queen City Rural Bank Inc. Formerly known as Rural Bank of Pavia (Iloilo) Inc.)/23-00231	-do-	-do-	Writ of Possession issued on 10/6/2023. Pre-trial scheduled on 2/26/2025.		P47,222
185. 6/30/2023	NIA vs. Spouses Edmund A. Lozarita and Erma I. Lozarita/23-00233	-do-	-do-	For issuance of Writ of Possession. Defendants have not filed an Answer/pleading nor represented by any counsel.		P57,060
186. 7/3/2023	NIA vs. Ramon O. Alcayaga, Jr./23-00234	-do-	-do-	For issuance of Writ of Possession. Defendants have not filed an Answer/pleading nor represented by any counsel. Plaintiff filed an Urgent Ex-Parte Motion for the Issuance of Writ of Possession dated 8/14/2023.		P480,650 (LOT 532-B-9) P477,174 (LOT 532-B-10) P2,640 (LOT 533-B) P27,632 (LOT 533-D) P25,432 (LOT 533-E) P4,840 (Lot 534-B)
187. 11/9/2023	NIA vs. Spouses Anastacio B. Claveria and Ma. Fe Claveria/ 23-00246	-do-	-do-	- Writ of Possession issued on 8/12/2024. - Pre-trial completed. Plaintiff submitted Compliance dated 12/19/2024 attaching certified true copies of exhibits provisionally marked during Pre-trial and likewise		P1,511,980

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
				submitted the name of its proposed Commissioner. - The Court shall resolve to appoint the three commissioners for the determination of just compensation.		
188. 12/14/2023	NIA vs. Heirs of the late spouses Timoteo Ordoño and Rosario Caballero namely Leopoldo Ordoño-Berio Jr., Maria Myrna Berio-Cabatu, Merlyn Berio-Macaranas, Marlon Berio, Herbert Ordoño, Catherine Ordoño-Gavino, Gerard Ordoño, Christine Ordoño-Armentia, Grace Porto-Bonganay, Rayzel Ordoño-Porto, Marites Ordoño-Porto and Jenny Lyn Ordoño/23-00251	RTC Branch 76, Janiway, Iloilo	Atty. Red Gabriel W. Convocar	- For issuance of Writ of Possession. - Court issued an Order dated 10/15/2024 directing Plaintiff to submit a clear copy of the Transfer Certificate of Title attached in the Complaint within 15 days from receipt. The clerk of court is directed to issue the Writ of Possession immediately upon receipt thereof.		P97,940
189. 4/8/2024	NIA vs. Spouses Nicolas Campos Jr. and maria Shella Angeles-campos/ 24-00260	-do-	-do-	- Writ of Possession issued on 8/12/ 2024. - Pre-trial completed. Plaintiff submitted Compliance dated December 19, 2024 attaching certified true copies of exhibits provisionally marked during Pre-trial and likewise submitted the name of its proposed Commissioner. - The Court shall resolve to appoint the three commissioners for the determination of just compensation.		P207,020
190. 9/17/2024	NIA vs. Frank James Sison duly represented by his Attorney In-Fact Lelila H. Braña	-do-	-do-	- For issuance of the Writ of Possession. - During the Clarificatory hearing on 10/22/2024, Defendant's representative, without counsel, was directed to submit an SPA authorizing her to represent on behalf of the Defendant.		P316,068

Exhibit 1

Date Filed	Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
				- Case reset on 2/18/2025		
191. 8/22/2023	NIA vs. Maria Vda De Villavieja and Josephine Villavieja/23-35351	RTC Branch 33, Ramon Q. Avanceña Hall of Justice	Atty. Red Gabriel W. Convocar	- For issuance of the Writ of Possession. - Plaintiff directed to inform the Court of its Compliance of the publication of the Summons within 15 days from publication		P8,904
192. 10/25/2023	NIA vs. Sps. Betty S. Millado and Gregorio Millado/23-35382	-do-	-do-	- Writ of Possession issued on 11/6/2023 - On-going settlement for the just compensation is being explored by the parties and manifested to the Court. Case is reset on 2/3/2025.		P121,240
193. 6/19/2024	NIA versus Sps. Gemma Alibay Dallaire and Dan Dallaire duly represented by their Attorney in-fact Teodora S. Nallada/24-35497	-do-	-do-	- For issuance of the Writ of Possession. - Case reset on 2/3/2025 due to the Motion for Postponement by the Defendants		P103,166
194. 8/4/2017	NIA vs. Sps. Romeo Castor and Berna Castor	RTC Branch 76, Janiuary, Iloilo	-do-	- Writ of Possession issued on 12/6/2018. - Order dated 01/31/2024 states that: The amount of P378,440 is hereby ordered released to Defendants while the amount of P188,475.00 as excess amount is hereby released to NIA upon presentation of proof of payment. The Order of expropriation is held in abeyance pending the submission of the parties of their compliance of payment and proof of return. - The requirements for the payment are still being processed by NIA-JRMP-II.		P378,440 P188,475

Exhibit 1

Date Filed		Case Number and Case Title	Nature/Venue	Handling Lawyer	Status	Date Dismissed / Resolved (If Applicable)	Amount Involved
195.	6/18/2020	NIA vs. Zoilo Sumbria	Regional Trial Court Branch 76, Janiuary, Iloilo	Atty. Red Gabriel W. Convocar	As per Order dated 7/23/2024, Plaintiff already manifested that it made full payment to the crops of Spouses Gonzales and given the spouses until September 2024 to vacate the area. Hearing on the main case is set on 4/15/2025.		P2,044,705
196.	8/4/2017	NIA vs. Nestor Castor and Marilou Castor	-do-	-do-	On 5/24/2022, Plaintiff filed a Supplemental Manifestation to its Motion to Render Judgment dated 8/16/2019 stating that the parties have settled the payment of just compensation and the Defendants likewise signed the Permit to Enter Property, Certificate of Affirmation and Confirmation and Waiver of Rights over Improvements and Quitclaim. The Court has yet to issue a final Order by virtue of such agreement.		P204,420

PART II - OBSERVATIONS AND RECOMMENDATIONS

PART II - OBSERVATIONS AND RECOMMENDATIONS

A. FINANCIAL

- 1. The faithful representation in the combined financial statements and verifiability of the balances as at December 31, 2024 of two (2) assets, i.e. Property, plant and equipment (PPE) and Other assets-Prepayments-Advances to contractors/sub-contractors accounts with carrying amounts of P316.552 billion and P5.593 billion, respectively; and five (5) liabilities, i.e, Financial liabilities-Accounts payable, Inter-agency payables-Due to national government agencies (NGAs), Inter-agency payables-Due to other government corporations (GCs), Trust liabilities-Guaranty/security deposits payable and Other payables-Other payables accounts in the amounts of P2.609 billion, P3.503 billion, P166.016 million, P4.002 billion, and P117.816 million, respectively, could not be established, contrary to paragraphs 3.10 and 3.26 of the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities (Conceptual Framework) and paragraph 27 of International Public Sector Accounting Standard (IPSAS) 1, in view of the following significant deficiencies noted in the keeping of the accounts:**
 - a. Variances in absolute amounts of P56.994 million and P1.291 billion in the Financial liabilities-Accounts payable and Inter-agency payables-Due to NGAs accounts, respectively, between the balances per books vis-à-vis confirmed balances by various creditors/source agencies, which remained unreconciled as at year-end;**
 - b. Seven (7) PPE sub-accounts in the aggregate amount of P10.111 billion in the books of NIA Central Office (CO) could not be accounted for as the PPE Ledger Cards (PPELCs) lacked sufficient details as to the nature of the PPE items, thus verification thereof as to existence during the conduct of physical count could not be made; unreconciled variance in the aggregate absolute amount of P29.757 billion between the General Ledger (GL) balances vis-à-vis Reports on the Physical Count of PPE (RPCPPEs); and non-maintenance of complete PPELCs and Construction in Progress Ledger Cards (CIPLCs) for PPE sub-accounts with total carrying amount of P14.865 billion;**
 - c. Other assets-Prepayments-Advances to contractors/sub-contractors account in the total amount of P913.722 million, and liability accounts, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs and Trust liabilities-Guaranty/security deposits payable in the aggregate amount of P5.727 billion were only supported with Subsidiary Ledgers (SLs) but with incomplete data/details; and**
 - d. Presence of abnormal balances in the total amount of P202.124 million in Other assets-Prepayment-Advances to contractors/sub-contractors account and liability sub-accounts, i.e. Inter-agency payables-Due to other GCs, Trust liabilities-Guaranty/security deposits payable and Other payables-Other payables.**

1.1. Paragraphs 3.10 and 3.26 of the Conceptual Framework state, viz.:

3.10 To be useful in financial reporting, information must be a faithful representation of the economic and other phenomena that it purports to represent. Faithful representation is attained when the depiction of the phenomenon is complete, neutral, and free from material error. Information that faithfully represents an economic or other phenomenon depicts the substance of the underlying transaction, other event, activity or circumstance - which is not necessarily always the same as its legal form.

3.26 Verifiability is the quality of information that helps assure users that information in [General Purpose Financial Reports] GPFRs faithfully represents the economic and other phenomena that it purports to represent. Supportability is sometimes used to describe this quality when applied in respect of explanatory information and prospective financial and non-financial quantitative information disclosed in GPFRs - that is, the quality of information that helps assure users that explanatory or prospective financial and non-financial quantitative information faithfully represents the economic and other phenomena that it purports to represent. Xxxx

1.2. Paragraph 27 of the IPSAS 1 - *Presentation of Financial Statements* provides that:

Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses set out in IPSASs. The application of IPSASs, with additional disclosures, when necessary, is presumed to result in financial statements that achieve a fair presentation.

1.3. Section 111 of Presidential Decree (PD) No. 1445, states that:

Section 111. Keeping of accounts.

(1) The accounts of an agency shall be kept in such detail as is necessary to meet the needs of the agency and at the same time be adequate to furnish the information needed by fiscal or control agencies of the government.

1.4. Verification of the combined Statement of Financial Position of the National Irrigation Administration (NIA) as at December 31, 2024 revealed significant deficiencies in the keeping of various accounts, i.e. PPE and

Other assets-Prepayments-Advances to contractors/sub-contractors accounts with carrying amounts of P316.552 billion and P5.593 billion, respectively; and Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs, Trust liabilities-Guaranty/security deposits payable and Other payables-Other payables accounts in the amounts of P2.609 billion, P3.503 billion, P166.016 million, P4.002 billion, and P117.816 million, respectively, as discussed in the succeeding paragraphs.

Variances in absolute amounts of P56.994 million and P1.291 billion in the Financial liabilities-Accounts payable and Inter-agency payables-Due to NGAs accounts, respectively, between the balances per books vis-à-vis confirmed balances by various creditors/source agencies, which remained unreconciled as at year-end

- 1.5. The Audit Teams in the NIA CO sent confirmation letters to various NGAs, GCs, source agencies, private companies, creditors to verify the existence, rights and obligations and correctness of the balances of the Financial liabilities-Accounts payable and Inter-agency payables-Due to NGAs accounts as at December 31, 2024. Of the seven (7) confirmation letters sent, six (6) confirmation replies were received by the Audit Teams. One (1) confirmation reply disclosed very insignificant variance when compared to NIA books, while five (5) NGAs confirmed balances revealed significant absolute variances against the SLs/book balances as presented in Table 1.

**Table 1 - Balances per SLs/Books vis-à-vis Confirmed Balances
As of December 31, 2024**

Account Name / NGAs	Balance per Books	Confirmed Balance	Variance (Absolute)
Financial liabilities-Accounts payable			
National Water Resource Board (NWRB)	P 57,220,194	P 226,442	P 56,993,752
Inter-agency payables - Due to NGAs			
Department of Public Works and Highways (DPWH)	875,857,857	299,216,783	576,641,074
Department of Agriculture	823,865,490	150,101,155	673,764,335
Bureau of Soils and Water Management (BSWM)	226,106,799	229,963,280	3,856,481
Department of Agrarian Reform (DAR)/ Comprehensive Agrarian Reform Program (CARP)	6,903,380	43,295,782	36,392,402
			1,290,654,292
			P 1,347,648,044

- 1.6. In view of the significant variances in absolute amounts of P56.994 million and P1.291 billion between the book balances and the confirmed balances, the existence and reliability of the Financial liabilities - Accounts payable and Inter-agency payables-Due to NGAs accounts, respectively, could not be established.

Seven (7) PPE sub-accounts in the aggregate amount of P10.111 billion in the books of NIA CO could not be accounted for as the PPELCs lacked sufficient details as to the nature of the PPE items

- 1.7. The actual physical count of PPE is an indispensable control procedure to ensure: (a) the adequate property custodianship and ascertain existence of PPEs; and (b) that all PPEs under the custody of the NIA personnel are accounted for. Section 5.1 of COA Circular No. 2020-006 dated January 31, 2020, on the *Guidelines and Procedures in the Conduct of Physical Count of PPE xxx for the One-Time Cleansing of PPE Account Balances of Government Agencies*, states that:

5.1 Each government agency shall conduct a physical count of all its PPE, whether acquired through purchase or donation, including those constructed by the administration and found at station. Xxx.

- 1.8. Sections 38 and 42 (g), Chapter 10 of Government Accounting Manual (GAM), Volume I, state that:

Sec. 38. Physical count of PPE. *The entity shall have a periodic physical count of PPE, which shall be done annually and presented on the Report on the Physical Count of Property, Plant and Equipment (RPCPPE) (Appendix 71) as at December 31 of each year. This shall be submitted to the Auditor concerned not later than January 31 of the following year. Xxx.*

Sec. 42. Accounting and Property Records to be maintained for PPE. *Xxx.*

The following are the forms/reports necessary to account for PPE:

- g. Report on the Physical Count of Property, Plant and Equipment (Appendix 73) – this form shall be used to report the physical count and condition of PPE by type as at a given date, including those which are unrecorded and those which could not be accounted for. It shows the balance of PPE per property cards and per count and the shortage/overage, if any. It shall be rendered by the Inventory Committee, on its yearly physical count of properties owned by the entity.*

- 1.9. Pursuant to NIA Memorandum Circular (MC) No. 84, Series of 2018 dated September 20, 2018, the Inventory Committees in NIA CO, Regional Offices (ROs), Project Management Offices (PMOs), Irrigation Management Offices (IMOs), Division Offices and Special Projects were

constituted to conduct the physical count of PPEs. The said MC provides the duties and responsibilities of the Inventory Committees, including the preparation and submission of the RPCPPE to report the results of the physical/inventory count of PPEs.

- 1.10. The NIA Management conducted the one-time inventory cleansing of PPE account balances in all of its offices nationwide from September 18, 2023 and onwards, with the objective of eliminating variances between the Accounting and Property records and the RPCPPEs. On September 6, 2023, the Audit Teams assigned in the NIA CO and ROs, received the Physical Inventory Plan (PIP). This Plan was for the conduct of the physical count for the one-time PPE cleansing, as well as for the regular annual physical inventory taking of the NIA.
- 1.11. However, the NIA Inventory Committees were not able to complete the conduct of the physical inventory taking of various PPEs in NIA CO due to lack of sufficient details in the PPELCs and these were not supported by relevant documents, thus verification of the PPE items as to existence during the conduct of physical count could not be made. Consequently, PPE items under seven (7) PPE sub-accounts with total carrying amount of P10.111 billion (Table 2) were not physically counted, and were not included in the RPCPPEs as of December 31, 2024.

Table 2 - Unaccounted PPEs Due to Lack of Sufficient Details in the PPELCs Maintained for Seven (7) PPE Sub-accounts

PPE Sub-accounts	Cost	Accumulated Depreciation	Carrying Amount
Land	P 3,471,078,873	P -	P 3,471,078,873
Other land improvements	11,041,352,249	10,420,796,887	620,555,362
Construction and heavy equipment	120,360,508	92,300,799	28,059,709
Military, police and security equipment	82,037	77,935	4,102
Other transportation equipment	2,403,658	2,283,475	120,183
Books	494,707	469,971	24,736
Construction in progress -infrastructure assets	5,991,003,101	-	5,991,003,101
	P 20,626,775,133	P 10,515,929,067	P 10,110,846,066

- 1.12. The result of the physical inventory of PPE, as reflected in the RPCPPEs, should substantiate the correctness of the recorded PPE in the books, and any discrepancies should be investigated and reconciled. However, the lack of sufficient details in the PPELCs and supporting documents hindered the Inventory Teams from conducting a complete physical count of the seven (7) PPE sub-accounts. As a result, the existence of these PPE sub-accounts and the reliability of the corresponding recorded balances could not be established.

Unreconciled variance in the aggregate absolute amount of P29.757 billion between the GL balances vis-à-vis RPCPPEs

- 1.13. Section 6.3 of COA Circular No. 2020-006 dated January 31, 2020 states that:

The Property and Accounting Units shall undertake collaborative procedures to ensure that all PPEs included in the RPCPPE are duly recorded in their respective records and that the Property Cards (PCs) maintained by the Property Unit and the PPELCs maintained by the Accounting Unit are reconciled. The reconciliation shall be completed within ten (10) days from rendition of the RPCPPE by the Inventory Committee. Xxx.

- 1.14. Comparison of the GL balances vis-a-vis the RPCPPEs of NIA CO, ten (10) ROs, Magat River Integrated Irrigation System (MARIIS), Upper Pampanga River Integrated Irrigation System (UPRIIS), Balog Balog Multi-Purpose Project (BBMP)-II and Iloilo-Guimaras IMO disclosed variances in the PPE account balances (at cost) as at December 31, 2024 in the aggregate absolute amount of P29.757 billion, as presented in Table 3.

Table 3 - Variances Between Books/GLs and RPCPPEs

Office Involved	Balances per GL	Per RPCPPE	Variance (Absolute)
CO	P 1,728,579,802	P 490,098,037	P 1,238,481,765
Cordillera Administrative Region (CAR)	448,229,422	458,918,503	10,689,081
RO No. II	26,617,608,962	28,380,931,523	1,763,322,561
RO No. III	14,312,426,567	14,313,444,973	1,018,406
RO No. IV-B	10,694,858,689	9,458,825,589	1,236,033,100
RO No. V	13,099,227,803	12,298,811,838	800,415,965
RO No. VI	6,365,512,006	3,983,921,236	2,381,590,770
Iloilo-Guimaras IMO	775,136,518	864,324,289	89,187,771
RO No. VII	33,127,074	2,825,000	30,302,074
RO No. IX	7,244,178,915	7,025,991,654	218,187,261
RO No. XIII	13,347,309,660	9,811,279,627	3,536,030,033
RO No. X	18,714,425,949	10,508,289,139	8,206,136,810
UPRIIS	20,170,398,450	12,800,153,454	7,370,244,996
BBMP-II	6,034,490,221	3,386,368,772	2,648,121,449
MARIIS	11,552,669,077	11,325,408,839	227,260,238
			P 29,757,022,280

- 1.15. Inquiry with the Accounting Division of NIA CO and Accounting Sections/Units of ten (10) ROs, MARIIS, UPRIIS, BBMP-II and Iloilo-Guimaras IMO revealed that the unreconciled variances between the Accounting records and the RPCPPEs were attributed to, among others, the following:
- Non-completion of the conduct of physical inventory taking, thus several PPE items/properties were not included in the RPCPPEs;
 - Insufficient supporting documents and vital information necessary for the recording of the identified PPE items during the physical count;
 - Several PPE items/properties located/identified/accounted for during inventory taking were not recorded in the books;

- d. Old/obsolete PPE items that could no longer be located/identified remained recorded in the books;
- e. Several PPE items recorded in the books but are not reflected in the RPCPPEs;
- f. Non-preparation of complete and updated PPELCs by the Regional Accountants/IMO Bookkeepers; and
- g. Time constraints and limited manpower in the reconciliation of voluminous reconciling items between the accounting records and the RPCPPEs.

Non-maintenance of complete PPELCs and CIPLCs for PPE sub-accounts with total carrying amount of P14.865 billion

- 1.16. As part of the internal control policies and procedures over PPEs, the Accounting Division of CO and Accounting Sections of ROs, PMOs, and IMOs, shall maintain PPELCs and CIPLCs to ensure the completeness of accounting information for PPE.
- 1.17. Section 42 (e), Chapter 10 of GAM, Volume I and Appendix 71 of GAM, Volume II, provide that:

Property, Plant and Equipment Ledger Card (Appendix 71) - this card shall be used for each class of PPE to record the acquisition, description, custody, estimated life, depreciation, impairment, disposal, transfer/adjustment, repair history and other information about the property. It shall be kept and maintained by the Accounting Office/Unit.

- 1.18. Appendix 77 of GAM, Volume II also requires maintenance of the CIPLC:

The CIPLC shall be kept in the Accounting Division/Unit for each project. The Accounting Staff in charge in maintaining the CIPLC shall record promptly the construction costs and other information about the asset constructed. It shall be maintained per fund cluster.

- 1.19. The Audit Teams would like to emphasize the importance of maintaining records for PPE, such as, the PPELCs and CIPLCs and reconciliation of the Accounting and Property records.
- 1.20. However, verification of the Accounting records revealed that PPE items in the total carrying amount of P14.865 billion (Table 4) as of December 31, 2024 were not supported with PPELCs/CIPLCs.

**Table 4 - Breakdown of PPEs Balances Not Supported with PPELCs/CIPLCs
As of December 31, 2024**

Office Involved	PPE Sub-accounts						Total carrying Amount
	Infrastructure assets	Other land improvements	Buildings and other structures	Machinery, equipment, furniture and fixtures	Construction in progress		
CAR	P	-	P	-	P	-	P 212,192,163
UPRIIS		-	99,702,986	-	9,848,747	4,533,152,688	4,642,704,421
RO No. V		-	-	-	-	2,844,958,903	2,844,958,903
RO No. IX	2,050,622,275	395,250,540	7,523,994	7,144,939	3,942,973,493	6,403,515,241	
RO No. XIII		-	-	-	-	761,743,308	761,743,308
	P 2,050,622,275	P494,953,526	P7,523,994	P 16,993,686	P12,295,020,555	P14,865,114,036	

1.21. In NIA CAR, UPRIIS, RO Nos. V, IX and XIII, the Audit Teams observed that the Accounting Sections did not maintain PPELCs and CIPLCs which are necessary in monitoring the movement of each kind/type of PPE.

1.22. The non-maintenance of the PPELCs and CIPLCs for various PPE items in the total amount of P14.865 billion, hindered the Audit Teams to verify the completeness, existence, and correctness of the recorded balances of the PPE sub-accounts as well as the accuracy of the related Accumulated depreciation and Depreciation expense accounts.

Other assets-Prepayments-Advances to contractors/sub-contractors account in the total amount of P913.722 million, and liability accounts, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs and Trust liabilities-Guaranty/security deposits payable in the aggregate amount of P5.727 billion were only supported with SLs but with incomplete data/details

1.23. The preparation and maintenance of the books of final entry, such as the GLs and SLs, are indispensable components of the accounting process, wherein debit and credit balances appearing in the GLs are used to prepare the Trial Balance (TB) and the financial statements. Likewise, the SL is a book of final entry containing the details or breakdown of the balance/amount of the controlling account appearing in the GL and used as basis in preparing the supporting schedules and aging of accounts.

1.24. Appendix 5.D of the GAM, Volume II, provides that the controlling accounts in the GLs shall be supported by details in the SLs. As such, as provided in Appendix 6.B of the GAM, Volume II, the SLs should contain information, such as, the entity name, account title, office/address, contact person, contact number/e-mail address, date, particulars, reference, debit, credit, and balance.

- 1.25. However, review of the Other assets-Prepayments-Advances to contractors/sub-contractors account in the total amount of P913.722 million, and liability accounts, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs and Trust liabilities-Guaranty/security deposits payable, in the aggregate amount of P5.727 billion (Table 5) disclosed that the SLs maintained for these accounts have no/incomplete data/details. Some of the SLs were only marked as “for reconciliation” without the names of the contractors, creditors, addresses, contact information, among others.

**Table 5 - Breakdown of Accounts Supported Only with SLs
But with Incomplete Data/Details**

Account name	Office involved	Amount
Prepayments		
Advances to contractors/sub-contractors	CO, UPRIIS	P 913,721,896
		913,721,896
Financial liabilities		
Accounts payable	CO	949,893,398
		949,893,398
Inter-agency payables		
Due to NGAs	CO	3,205,557,036
Due to other GCs	CO	139,533,567
		3,345,090,603
Trust Liabilities		
Guaranty/security deposits payable	CO, RO Nos. IV-B and X	1,431,923,569
		1,431,923,569
		P 5,726,907,570

- 1.26. According to Accounting Division/Sections, the following are the reasons for the accounts with incomplete details in the SLs:
- In UPRIIS, there are no available data or schedule of the prior years' transactions which can be used as reference for reconciliation of the Advances to contractors/sub-contractors.
 - In NIA CO, the unsubstantiated liability sub-accounts pertained to carried-over unreconciled prior years' balances where the supporting documents could no longer be located; and
 - In RO No. X, the liability account consists of payables or claims of various suppliers, contractors, and creditors which lack complete and adequate documentation, making it difficult to provide detailed entries in the SLs.
- 1.27. In the absence of the details/information on the Other assets-Prepayments-Advances to contractors/sub-contractors account, and liability accounts, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs and Trust liabilities-Guaranty/security deposits payable as presented in Table 5, the Audit Teams were precluded from: (a) sending confirmation letters to the creditors concerned to verify the existence and accuracy of the accounts

balances; and (b) performing appropriate audit procedures to obtain reasonable assurance that all transactions were duly and properly recorded and accounted for, from the source documents such as Disbursement Vouchers (DVs) and Journal Entry Vouchers (JEVs), to the books of original entry such as the Cash Receipts and Deposits Journal, Checks Disbursements Journal, and General Journal, to the books of final entry (GLs, SLs, PPELCs, CIPLCs) then to the TB and the financial statements.

Presence of abnormal balances in the total amount of P202.124 million in Other assets-Prepayment-Advances to contractors/sub-contractors account and liability sub-accounts, i.e. Inter-agency payables-Due to other GCs, Trust liabilities-Guaranty/security deposits payable and Other payables-Other payables

- 1.28. The normal balance of each account line item in the financial statements is provided in the Revised Chart of Accounts (RCA) prescribed under COA Circular No. 2020-002 dated January 28, 2020. However, review of the SLs maintained by the NIA CO, UPRIIS, four (4) ROs and three (3) IMOs disclosed that the Advances to contractors/sub-contractors and three (3) liability sub-accounts have abnormal SL balances as at December 31, 2024 in the total amount of P202.124 million, breakdown shown in Table 6.

Table 6 - Breakdown of Accounts with Abnormal Balances

Account Name	Office Involved	Amount
Prepayments		
Advances to contractors/sub-contractors	UPRIIS, RO No. X, and RO No. XI, Bukidnon IMO, LAMISCA IMO and Lanao del Sur IMO	P 57,734,831
Inter-agency payables		
Due to other GCs	CO	2,345,106
Trust liabilities		
Guaranty/security deposits payable	CO, RO Nos. IV-B and VI	119,682,340
Other payables – Other payables	RO No. IV-B	22,361,336
		P 202,123,613

- 1.29. RO No. IV-B Management informed that the Finance Division and Accounting Sections of IMOs are still on the process of reconciling the abnormal balances in the books.
- 1.30. In RO No. X, Bukidnon IMO, LAMISCA IMO and Lanao del Sur IMO, abnormal/credit balance in the Advances to contractors/sub-contractors account is caused by the leniency in keeping of the account, and erroneous recording of transactions, thereby understating the Prepayments-Advances to contractors/sub-contractors account by P57.407 million.
- 1.31. The presence of abnormal balances reduced the balances of the affected accounts as at December 31, 2024.

- 1.32. In summary, in view of the foregoing deficiencies noted in the keeping of accounts, the faithful representation in the financial statements and verifiability of the balances as at December 31, 2024 of two (2) assets, i.e. PPE and Other assets-Prepayments-Advances to contractors/sub-contractors accounts with carrying amounts of P316.552 billion and P5.593 billion, respectively; and five (5) liabilities, i.e, Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs, Trust liabilities-Guaranty/security deposits payable and Other payables-Other payables accounts in the amounts of P2.609 billion, P3.503 billion, P166.016 million, P4.002 billion, and P117.816 million, respectively, could not be established, contrary to paragraphs 3.10 and 3.26 of the Conceptual Framework and paragraph 27 of IPSAS 1.
- 1.33. The above observations are reiterations with updates of the previous years' audit observations as the NIA Management was not able to fully implement the recommendations to address the issues raised on various accounts, thus continuously among the bases in the modification of the Auditor's opinion on the fairness of presentation of the financial statements of the Agency.
- 1.34. **We reiterated our previous years' recommendations and top Management agreed to direct the:**
- a. **Finance Manager to instruct the Accounting Division to coordinate with the NGAs concerned for the reconciliation of the variances noted between the balances per books of the NIA vis-a-vis confirmed balances and make necessary adjustments in the books, if warranted;**
 - b. **Administrative Manager and Regional Managers to instruct the Inventory Committees of CO, ROs, PMOs and IMOs to conduct complete physical/inventory count of all PPEs annually, moving forward;**
 - c. **Finance Manager, Administrative Manager and Regional Managers concerned to instruct the Accounting Division of CO and Accounting Sections of ROs/PMOs/IMOs and Inventory Committees of CO, ROs, PMOs and IMOs to reconcile the variances between the PPE balances per GLs and per RPCPPEs, and effect necessary corrections/adjustments on the affected records to arrive at reconciled balances of Accounting and Property records;**
 - d. **Finance Manager and Regional Managers concerned to instruct the Accounting Division in the CO and Accounting Sections in the ROs and UPRIS to analyze and verify the abnormal balances in one (1) asset and three (3) liability sub-accounts, and make necessary corrections or adjustments accordingly, for fair presentation of the accounts balances in the financial statements; and**

- e. **Administrative and Finance Manager of the CO and/or Regional Managers of the ROs to instruct the Accounting Division of CO and Accounting Sections of ROs/IMOs/PMOs concerned to:**
 - e.1. **Prepare and maintain complete PPELCs/CIPLCs for all PPE items in accordance with the forms prescribed under the GAM, Volume II; and**
 - e.2. **Complete the details/information in the SLs of the Prepayments-Advances to contractors/sub-contractors and four (4) liability sub-accounts, i.e. Financial liabilities-Accounts payable, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs, and Trust liabilities-Guaranty/security deposits payable.**

1.35. NIA Management gave the following comments:

- a. Accounting Division in CO commented that they will coordinate with the agencies concerned to reconcile the variances and shall make necessary adjustments in the books. They also added that some SLs maintained by the Agency lack key information, such as office addresses and contact details of contractors and suppliers. Most of these SLs relate to old, dormant accounts. Currently, the Dormant Accounts Cleansing Team is actively searching for documents to support and complete these records.
- b. Moreover, NIA CO Management commented that the composite Inventory Team shall ensure a complete inventory count of all PPE in the CO. The physical inventory of all the PPEs in the CO timeline is from September 1, 2025 to November 30, 2025. They shall adhere to the recommendations of COA. The Property Section shall determine action plan to effectively address the variances between Accounting and Property records to effectively improve data accuracy, strengthen internal controls and ensure reliable asset management. On the upcoming physical inventory of PPE, Inventory Committee from the Property Section and Accounting Division shall strategize to minimize the occurrence of the discrepancies and/or reconcile the balances between the said reports.
- c. RO No. II Management have identified necessary adjustments to be made by both the Accounting and the Property Units except for the Construction in Progress account. Management assured the Audit Team that the Accountant and Property Officer will continuously work together for the reconciliation of these noted variances.
- d. RO No. III Management informed that personnel of the Property Unit and the Accounting Unit exerted their best efforts to reconcile the noted variances in the RPCPPE and accounting records. They have noted some adjustments needed for both RPCPPE and accounting records to arrive at reconciled amounts.

- e. RO No. V Management acknowledged the observations and committed to comply with the recommendations.

1.36. As an audit rejoinder, the Audit Teams acknowledged Management's commitment to implement the audit recommendations which will be monitored in the succeeding audit.

2. The faithful representation in the combined financial statements and verifiability of the balances as at December 31, 2024 of five (5) major asset accounts, i.e. Cash and cash equivalents, Receivables, Inventories, PPE and Other assets (current); and six (6) major liability accounts, i.e. Financial liabilities, Inter-agency payables, Intra-agency payables, Trust liabilities, Other payables and Deferred credits/unearned revenue/income were not established due to inclusion of the balances of inactive 43 asset sub-accounts and 14 liability sub-accounts in the aggregate amounts of P20.455 billion and P49.619 million, respectively, in view of the lack of complete accounting records/documents, and were only supported by TBs of 73 inactive/unidentified projects, contrary to paragraph 3.26 of the Conceptual Framework and paragraph 27 of IPSAS 1.

2.1. This audit observation was raised in the Annual Audit Report (AAR) in previous year as the NIA Management was not able to fully implement the recommendations to address the issues raised on various accounts, thus continuously among the bases in the modification of the Auditor's opinion on the fairness of presentation of the financial statements of the Agency.

2.2. Paragraph 3.26 of the Conceptual Framework on the concept of verifiability of information that helps assure users that information in the GPFs faithfully represents the economic and other phenomena that it purports to represent is quoted in Paragraph 1.1 hereof. Likewise, paragraph 27 of IPSAS 1 on the requirement that financial statements shall present fairly the financial position, financial performance and cash flows of an entity is quoted in Paragraph 1.2 hereof.

2.3. Verification of the financial statements of the NIA as at and for the years ended December 31, 2024 and 2023 disclosed the inclusion in the combined Statements of Financial Position of the balances of inactive 57 sub-accounts, i.e. 43 asset sub-accounts, [four (4) Cash and cash equivalents sub-accounts, 11 Receivables sub-accounts, two (2) Inventory sub-accounts, 18 PPE sub-accounts, eight (8) Other assets (current) sub-accounts] in the aggregate amount of P20.455 billion; and 14 liability sub-accounts [two (2) Financial liabilities sub-accounts, eight (8) Inter-agency payable accounts, one (1) Intra-agency payables sub-account, one (1) Trust liabilities sub-account, one (1) Other payables sub-account, and one (1) Other deferred credits/unearned revenue/income sub-account] in the total amount of P49.619 million, details are presented in **Annex A**, Part IV of this Report.

- 2.4. These inactive sub-accounts lacked complete accounting records/documents and were only supported by the TBs of 73 inactive/unidentified projects.
- 2.5. Further, the inclusion in the Statement of Financial Position of the 43 asset and 14 liability sub-accounts was disclosed in Note 3.2. to financial statements, as follows:

The financial statements consist of the financial reports of NIA CO and 17 ROs including the UPRIIS and the MARIIS, and five (5) PMOs in accordance with NIA's One Fund Accounting System Manual.

All significant intra-agency receivables/ intra-agency payables transactions are eliminated in the preparation of the financial statements.

The financial statements reflect the assets, liabilities, revenue, and expenses of NIA's CO, ROs including the UPRIIS and the MARIIS, and PMOs.

3.2.1 Inactive Accounts

Financial statements of inactive accounts with total assets and total liabilities of P20.455 billion and P49.619 million, respectively, as at December 31, 2024, from ROs/PMOs are included in the preparation of the financial statements. These inactive accounts represent balances from completed projects in the Corporate and General Funds that were forwarded from previous years despite their being turned over to their respective ROs/PMOs. Of the 73 inactive accounts reported since CY 2018, the following 23 accounts were already closed to Corporate Fund:

Xxxx.

- 2.6. An update from the Accounting Division Manager on the status of the recognized inactive accounts from inactive/unidentified projects revealed that these accounts balances originated from ROs/PMOs without the necessary documents. These documents, which should have included bank statements, DVs, JEVs, Cash Receipts and Deposits Journals, General Journals, Check Disbursements Journals, GLs, SLs, as well as the financial statements of each inactive project, were not provided upon turn-over of the recording to the NIA CO. Instead, these were only supported with 73 TBs. Due to the absence of complete documentation, the concerned Accounting Division were unable to determine the specific nature and details of each inactive project.

- 2.7. It was also reported that the Offices with these inactive projects have already been closed or no longer exist and the officials and personnel of these Offices could not be pinpointed due to the absence of available records or source documents to provide such information.
- 2.8. In view of the absence of complete accounting records/documents of each inactive project to substantiate the recognition of the 57 sub-accounts, i.e. 43 asset sub-accounts in the aggregate amount of P20.455 billion; and 14 liability sub-accounts in the total amount of P49.619 million, the Audit Teams in the NIA CO were precluded from performing appropriate audit procedures to verify the existence and accuracy of these sub-accounts, contrary to paragraph 3.26 of the Conceptual Framework and paragraph 27 of IPSAS 1.
- 2.9. **We reiterated our prior year's recommendation that top Management instruct the Accounting Division in the NIA CO to exert best effort to locate all the accounting records and supporting documents of the inactive accounts to substantiate the recognition thereof in the books of accounts.**
- 2.10. **We further recommended that top Management ensure full compliance with COA Circular No. 2023-008 dated August 17, 2023, in line with the approved request for extension of the one-time cleansing of dormant accounts until August 25, 2025, to ensure the fair presentation of the accounts in the financial statements.**
- 2.11. The NIA CO Accounting Division commented that they have been exerting their best efforts and shall locate all the accounting records and supporting documents of the inactive accounts.

B. NON-FINANCIAL

IRRIGATION CONTRACTS/PROJECTS IMPLEMENTATION

- 3. Deficient planning and monitoring of the implementation of the various irrigation contracts/projects by the NIA resulted in, among others:**
 - a. Thirty-seven (37) irrigation contracts/projects with total contract cost of P443.553 million programmed to be completed in calendar years (CYs) 2022, 2023 and 2024 incurred significant delays ranging from 36 to 443 calendar days; while suspension of and/or granting of contract time extensions (CTEs) on 66 contracts/projects with aggregate cost of P6.970 billion and one (1) contract costing US\$127.127 million further delay the completion thereof. Thus, the intended beneficiaries have been deprived of the timely use of these irrigation facilities;**
 - b. Negative slippages ranging from 0.39 to 79.86 percent incurred by the contractors in the implementation of 46 on-going irrigation contracts/projects costing P4.998 billion, which also delay the completion thereof;**
 - c. Two (2) irrigation contracts/projects under BBMP-II, with contract costs in the amounts of P6.640 million and P6.950 million and physical accomplishments of 2.44 percent and 1.44 percent, respectively, were mutually terminated by the NIA and the contractors concerned due to unresolved right-of-way (ROW) issues, resulting in wastage of government funds;**
 - d. Two (2) solar-powered irrigation systems with pumphouses under the Jalaur River Multipurpose Project (JRMP)-II with total cost of P4.178 million were found non-operational due to deficiencies, such as unfinished sump pit, obstructed solar panels and non-relocation of the submersible pump. As a result, the farmer-beneficiaries were deprived of the intended irrigation support, while additional government funds might be needed for the rectification thereof; and**
 - e. Fifteen (15) completed Communal Irrigation System (CIS) projects, with total cost of P393.994 million that were implemented from CYs 2012 to 2024 have not been turned over yet to the respective Irrigators Associations (IAs)/Irrigation Service Cooperatives (ISCs) under the IMOs of RO No. XIII. Consequently, these CIS projects are exposed to risk of damage and deterioration since they are not being adequately maintained/monitored, pending the formal turnover to the IAs/ISCs.**
- 3.1. These are reiterations with updates of the prior years' observations as the noted deficiencies in the implementation of irrigation contracts/projects due to deficient planning and monitoring thereof still persist.**

- 3.2. In line with its mandate to contribute to the country's program on rice self-sufficiency and alleviation of poverty through irrigation development, the NIA is tasked to develop and manage water resources for irrigation and provide necessary services on a sustainable basis, consistent with the agricultural development program of the government.
- 3.3. The timely completion of irrigation projects is the foremost consideration of the government in entering into contract so that the intended benefits derived therefrom may be enjoyed by the targeted beneficiaries. As such, the contracting parties are bound to comply with the terms and conditions of the contract and more importantly, that the procurement activities are carried out in accordance with the 2016 revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184.
- 3.4. Section 17.6 of the revised IRR of RA No. 9184, provides that:

17.6 Detailed Engineering for the Procurement of Infrastructure Projects

No bidding and award of contract for Infrastructure Projects shall be made unless the detailed engineering investigations, surveys and designs, for the project have been sufficiently carried out and duly approved in accordance with the standards and specifications prescribed by the HoPE [Head of Procuring Entity] concerned or his duly authorized representative, pursuant to the recommendation of the end-user or implementing unit and in accordance with the provisions of Annex "A" of this IRR. In case of projects with pending acquisition of right-of-way site or location, the procurement process may commence, but no award of contract shall be made until an authority or permit to enter is issued by the property owner; or a notarized deed of sale or deed of donation is executed in favor of the government; or a writ of possession is issued by a court of competent jurisdiction, as the case may be.

- 3.5. Likewise, *Item 1 of Annex "A" - Detailed Engineering for the Procurement of Infrastructure Projects* of the revised IRR of RA No. 9184, states that:

Xxx. The findings contained in the feasibility study, if undertaken for the project, shall be examined. If, in the course of this exercise, it is found that changes would be desirable in the design standards of principal features, as proposed, specific recommendations for such changes shall be supported by detailed justifications, including their effects on the cost, and (if necessary) the economic justification.

- 3.6. Review and evaluation of the implementation by the NIA of the various irrigation contracts/projects nationwide during the CY 2024 revealed various observations/lapses which could be attributed to deficient planning and monitoring, as discussed hereunder.

37 irrigation contracts/projects with total contract cost of P443.553 million programmed to be completed in CYs 2022, 2023 and 2024 incurred significant delays ranging from 36 to 443 calendar days

- 3.7. In CY 2024, audit disclosed that there were 37 irrigation contracts/projects with total cost of P443.553 million programmed to be completed in CYs 2022, 2023 and 2024 were not completed as scheduled, incurring delays ranging from 36 to 443 calendar days. The breakdown of these 37 irrigation contracts/projects, and the reasons/causes for the delayed completion are presented in Table 7.

Table 7 - Irrigation Contracts/Projects Not Completed as Scheduled and the Reasons/Causes of the Delay in the Completion

Implementing Office	Delay [calendar days (CDs)]	No. of Contract with delays			No. of Contracts	Contract Cost	Reasons/Causes of Delay*								
		31 to 180 CDs	181 to 360 CDs	Above 361 CDs			a	b	c	d	e	f	g	h	i
Apayao IMO	83 to 126	11	-	-	11	P 89,431,600	✓								
BBMP-II	61 to 443	5	-	1	6	141,796,522	✓		✓				✓		
RO No. V	36 to 227	7	2	-	9	129,310,444	✓					✓	✓		✓
Northern Samar IMO	61 to 298	1	3	-	4	36,193,074	✓	✓					✓		
Eastern-Western Samar IMO	169 to 256	1	1	-	2	19,958,982	✓	✓							
RO No. X	39 to 114	5	-	-	5	26,862,273	✓		✓	✓		✓			
Total	36 to 443	30	6	1	37	P 443,552,895									

*Reasons/Causes of Delay (✓):

- (a) Unworkable site brought about by bad weather conditions, flooding, and water delivery
- (b) Unsatisfactory performance of Contractors / Insufficient manpower and equipment of contractors
- (c) Unresolved ROW
- (d) Peace and order situation
- (e) Existence of standing crops, on-going harvest period, on-going farming activities
- (f) Variation Order, change of scheme or site of development and/or revision of plans, designs, and program of work, CTE
- (g) Poor project planning, supervision, monitoring, and control
- (h) Delay in the approval of demolition permit, and delay in the on-going application of Special Use Agreement in Protected Areas (SAPA)
- (i) Others, such as, late releases of funds, late payment to Contractors, delayed delivery of construction materials, etc.

- 3.8. It is worth mentioning that compared with prior year's data, the number of irrigation contracts/projects that incurred delays in the completion decreased by 77.02 percent, from 161 in CY 2023 to 37 contracts/projects in CY 2024.

Suspension of and/or granting of CTEs on 66 contracts/projects with aggregate cost of P6.970 billion and one (1) contract costing US\$127.127 million further delay the completion thereof, thus the intended beneficiaries have been deprived of the timely use of these irrigation facilities

- 3.9. Further audit revealed that 66 and one (1) irrigation projects/contracts with total contract costs in the amounts of P6.970 billion and US\$127.127 million, respectively, being implemented by the NIA CO, BBMP-II, three (3) ROs and three (3) IMOs were suspended and/or granted with CTEs for various reasons, as presented in Table 8.

Table 8 - Breakdown of Irrigation Projects/Contracts with Suspension and/or with CTEs

Implementing Office	No. of Projects/ Contracts	Contract Cost	Causes of Suspension or CTEs*								
			a	b	c	d	e	f	g	h	i
CO	12	P6,278,384,941	✓	✓	✓		✓	✓			
	1	\$127,126,588	✓					✓			
Apayao IMO	6	126,800,000	✓								
BBMP-II	9	181,674,845	✓		✓			✓	✓		
RO No. V	26	289,797,287	✓		✓		✓	✓	✓		✓
Northern Samar IMO	4	22,554,922	✓					✓			
Eastern-Western Samar IMO	2	19,958,982	✓					✓			
RO No. X	6	32,031,376	✓				✓	✓			
RO NO. XI	1	18,454,169	✓					✓			
	66	P6,969,656,522									
	1	\$127,126,588									

*Causes of suspension and/or grant of CTEs (✓):

- (a) Unworkable site brought about by bad weather condition, flooding, and water delivery
- (b) Unsatisfactory performance of Contractors / Insufficient manpower and equipment of contractors
- (c) Unresolved ROW
- (d) Peace and order situation
- (e) Existence of standing crops, on-going harvest period, on-going farming activities
- (f) Variation Order, change of scheme or site of development and/or revision of plans, designs, and program of work, CTE
- (g) Poor project planning, supervision, monitoring, and control
- (h) Delay in the approval of demolition permit, and delay in the on-going application of SAPA
- (i) Others, such as, late releases of funds, late payment to Contractors, delayed delivery of construction materials, etc.

- 3.10. In view of the significant delays, ranging from 36 to 443 calendar days in the completion of 37 irrigation contracts/projects and the suspension of and/or granting of CTEs on 67 contracts/projects, the intended beneficiaries were not able to promptly benefit from these irrigation facilities.

Negative slippages ranging from 0.39 to 79.86 percent incurred by the contractors in the implementation of 46 on-going irrigation contracts/projects costing P4.998 billion, which also delay the completion thereof

- 3.11. Forty-six (46) on-going irrigation contracts/projects costing P4.998 billion being implemented by the NIA CO, BBMP-II, two (2) ROs and two (2) IMOs, incurred negative slippages, ranging from 0.39 to 79.86 percent, as presented in Table 9.

**Table 9 - Breakdown of On-going Contracts/Projects with Negative Slippages
As of December 31, 2024**

Implementing Office	No. of contracts	Slippage (%)	Amount
CO	5	0.39 to 26.54%	P 4,490,113,548
BBMP-II	14	11.63 to 79.86%	226,678,967
RO No. V	7	14.49 to 47.99%	80,063,477
Northern Samar IMO	6	4.26 to 60.70%	40,679,178
Eastern-Western Samar IMO	1	13.25%	6,017,886
RO No. X	13	0.99 to 42.87%	154,854,240
	46		P 4,998,407,296

**Included 13 projects/contracts already in Table 8*

- 3.12. Out of the 46 contracts/projects presented in Table 9, the 24 thereof with total contract cost of P540.505 million incurred negative slippages beyond 15 percent as of December 31, 2024, as shown in Table 10.

**Table 10 - Breakdown of On-going Contracts/Projects with Negative Slippages of
More Than 15 Percent as of December 31, 2024**

Implementing Office	No. of Contracts/ Projects	Negative Slippage (%)	Amount
CO	1	26.54%	P 225,265,105
BBMP-II	12	16.88 to 79.86%	213,194,617
RO No. V	6	18.97 to 47.99%	59,987,683
Northern Samar IMO	2	43.33 to 60.70%	13,903,700
RO No. X	3	20.8 to 42.87%	28,153,527
	24		P 540,504,632

- 3.13. However, none of these projects was terminated or rescinded by the NIA, contrary to Item III.A.2, Annex “I” of the 2016 revised IRR of RA No. 9184, on the “*Grounds for Termination of Contracts*” which states, viz.:

2. *In contracts for Infrastructure Projects:*

The Procuring Entity shall terminate a contract for default when any of the following conditions attend its implementation:

- a) *Due to the Contractor’s fault and while the project is on-going, it has incurred negative slippage of fifteen percent (15%) or more in accordance with Presidential Decree 1870; Xxx.*

- 3.14. The incurrence of the significant negative slippages in the implementation of the irrigation projects by the contractors further delays the completion thereof. Likewise, the farmer-beneficiaries were unduly deprived from enjoying the timely benefits that could have been derived from the said irrigation facilities. The issue on the negative slippages if not properly addressed by Management could result in wastage of government funds when the unfinished or uncompleted contracts/projects would eventually be terminated.

Two (2) irrigation contracts/projects under BBMP-II, with contract costs in the amounts of P6.640 million and P6.950 million and physical accomplishments of 2.44 percent and 1.44 percent, respectively, were mutually terminated by the NIA and the contractors concerned due to unresolved ROW issues

- 3.15. Two (2) irrigation contracts/projects under BBMP-II with contract costs of P6.640 million and P6.950 million and physical accomplishments of 2.44 percent and 1.44 percent, respectively, were mutually terminated by the NIA and the contractors concerned, due to persistent and unresolved ROW issues. These included the refusal of farmer-lot owners to provide the required lot acquisition documents, their unwillingness to sign the Permit to Enter, and the issuance of a Barangay Resolution disapproving the projects. Despite multiple coordination meetings, negotiations, and proposed re-alignments, opposition from stakeholders rendered the project sites unworkable. Details are presented in Table 11 (next page).
- 3.16. The mutual termination of the irrigation contracts by both parties due to persistent and unresolved ROW issues and opposition from stakeholders resulted in the wastage of government funds.

Table 11 - List of Terminated Contracts/Projects

No. of contracts	Amount	No. of Days Delay in the Termination	Percentage of Completion	Remarks/Actions not undertaken by Management
1	P 6,639,855	318	2.44	Contract No. LMC-BBMP11-22-10 was terminated upon the recommendation of the RO Technical Working Group on January 11, 2024, and was concurred with by the Contract Termination Review Committee (CTRC) through the issuance of Resolution of Termination No. 2, Series of 2024, on January 16, 2024, citing persistent delays and unresolved ROW concerns. Several suspension orders had been issued due to site conditions, inclement weather, and ROW issues. Proposed re-alignments were met with stakeholder objections, and despite coordination meetings and multiple negotiation efforts, these concerns remained unresolved.
1	6,950,309	262	1.44	Contract No. LMC-BBMP11-22-16 was terminated upon the recommendation of the RO Technical Working Group on January 11, 2024, and was concurred with by the CTRC through the issuance of Resolution of Termination No. 2, Series of 2024, on January 16, 2024, due to unresolved ROW issues. These included the persistent refusal of farmer-lot owners to provide the required lot acquisition documents and to sign the Permit to Enter, as well as the issuance of Barangay Resolution No. 19, Series of 2022, disapproving the project. Despite several consultations and meetings, sustained opposition from the affected landowners and the community rendered the site unworkable and prevented the continuation of construction activities.
2	P13,590,164			

Two (2) solar-powered irrigation systems with pumphouses under the JRMP-II with total cost of P4.178 million were found non-operational

- 3.17. Nine (9) solar-powered irrigation systems with pumphouses implemented under the JRMP-II were completed under Contract No. NIAR6-JRMP-II-GSOC-21 and were accepted by Management on December 15, 2021, in accordance with the contract specifications and covered by a one-year defect liability period. However, during the physical inventory of PPE on December 3, 2024, two (2) out of the nine (9) systems located in Brgy. Gua-an, Leganes, Iloilo were found to be non-operational due to an unfinished sump pit, obstructed solar panels, and failure to relocate the submersible pump near the sump pit. One unit was idle because of the incomplete sump pit and solar panels blocked by nearby trees, while the other remained non-functional as the submersible pump had not yet been

transferred. Both units also had shaded solar panels and lacked perimeter fencing, which posed risks of damage and further delayed operations. These conditions indicate that the contractor's accomplishments were not properly evaluated by the NIA Management, resulting in payment of incomplete or defective works.

- 3.18. Consequently, the incurrence of defects and the prolonged non-operation of the irrigation projects, which are no longer covered by warranty, would entail additional government funds/costs, since the contractor/supplier can no longer be held accountable for the necessary rectification or replacement.

Fifteen (15) completed CIS projects, with total cost of P393.994 million that were implemented from CYs 2012 to 2024 have not been turned over yet to the respective IAs/ISCs under the IMOs of RO No. XIII

- 3.19. The IRR of RA No. 10969, otherwise known as the Free Irrigation Service Act (FISA), was issued under NIA MC No. 108, Series of 2018. Sections 7.1 and 7.2 of which provided the rules on the Operation and Maintenance (O&M) of CIS, viz.:

Rule 7.1 After the completion construction, rehabilitation, repair or restoration works of CIS, its O&M shall be turned over to the duly organized IAs/ISCs (Irrigators' Association/Irrigation Service Cooperative). The different IA/ISC O&M committees which were created and developed will be mobilized to assist the IA/ISC officers in managing the irrigation system.

Rule 7.2 The [Irrigation Management Transfer] IMT policy and guidelines applied in [National Irrigation System] NIS shall also be adopted in CIS. As such, after completing the preparatory activities and ascertaining IA/ISC readiness, the IMT contract shall be signed by the IA/ISC and NIA.

- 3.20. As provided in the above-quoted guidelines, the NIA is mandated to turn over the operation and maintenance of completed CIS to the concerned IAs or ISCs. The turnover and signing of the IMT contract may proceed once the physical works are accepted by both NIA and the IA.
- 3.21. Of the 76 completed CIS projects from CYs 2012 to 2024, with a total cost of P1.209 billion, only 61 projects costing P814.675 million were reportedly turned over to the concerned IAs/ISCs in Agusan del Sur. However, the Audit Team could not validate the turnover due to the absence of supporting documents. Meanwhile, 15 CIS projects with a total cost of P393.994 million were not yet turned over to the concerned IAs/ISCs despite these were reported as physically completed. Summary is presented in Table 12.

Table 12 - Completed CISs Turned Over/For Turnover to IAs/ISCs

Office Involved	No. of Projects	Amount	Remarks
Agusan del Norte IMO	5	P 87,533,019	Completed projects reported as already turned over to IAs/ISCs, however, turn-over documents were not provided to the Audit Team
Dinagat Island IMO	14	40,651,813	
Surigao del Norte IMO	11	104,042,203	
Agusan del Sur IMO	31	582,448,000	
Sub-total	61	814,675,035	
Surigao del Sur IMO	1	P 18,492,431	Transfer of the responsibility of completed projects to the duly organized IAs/ISCs has not yet been undertaken
Agusan del Sur IMO	14	375,502,000	
Sub-total	15	393,994,431	
	76	P1,208,669,466	

- 3.22. The delayed turnover of the 15 completed CIS projects was attributed to the absence of complete and validated turnover documents and the non-finalization and execution of the required IMT contracts with the concerned IAs/ISCs.
- 3.23. Consequently, these CIS projects are exposed to risk of damage and deterioration since they are not being adequately maintained/monitored, pending the formal turnover to the IAs/ISCs, contrary to FISA's goal of transferring this responsibility to the IAs/ISCs.
- 3.24. **We reiterated our previous years' audit recommendations that top Management instruct the NIA officials and personnel in the CO, ROs, PMOs and IMOs concerned to:**
- a. **Adhere strictly to the pertinent provisions of RA No. 9184 and its 2016 revised IRR in the planning/procurement of the irrigation contracts/projects to be implemented, and ensure that no bidding and awarding of contract for infrastructure projects are made unless detailed engineering investigations, surveys and designs, including the acquisition of the ROW, peace and order situation and other relevant conditions are duly considered to ensure that all irrigation contracts/projects are efficiently carried out/implemented;**
 - b. **Require the contractors to regularly submit progress billings and status of work accomplishments, ensure immediate validation of the reports and inspection of projects, address the causes of delays/suspension and grant of time extensions, and enforce the forfeiture of performance securities and/or imposition of liquidated damages for delays where contractors are at fault;**
 - c. **Consider rescinding or terminating the contracts and forfeit the contractor's performance security for projects with negative slippages of more than 15 percent resulting from Contractor's fault or negligence, and initiate the immediate take over process of the terminated projects in order to facilitate their completion;**

- d. **Ensure that a thorough inspection and validation of the actual accomplishments on all infrastructure projects submitted for progress billing are conducted and that the detailed status reports showing the accurate actual work accomplished, percentage of slippage, reasons for delay, suspension and/or termination, and other pertinent data are prepared, to avoid payments of defective works;**
 - e. **File appropriate charges against erring/defaulting contractors; and**
 - f. **Consider imposing administrative sanctions against NIA officials and personnel who are remiss in their duties, specifically in planning and monitoring of the implementation of irrigation contracts/projects, that resulted in delays, suspensions, terminations, and wastage of government funds.**
- 3.25. **We also recommended that top Management direct the Regional Manager of RO No. XIII to turn over the completed CISs to the IAs/ISCs in compliance with Section 7 of the IRR of RA No. 10969.**
- 3.26. NIA Management provided the following comments:
- a. NIA CO commented that the Agency is addressing project delays through calibrated actions in accordance with MC No. 40, s. 2017, such as regular monitoring, issuance of notices of slippage, and work suspension orders when necessary. They explained that delays are often due to weather conditions, ROW issues, and design revisions based on actual site conditions. Measures to improve contract duration estimates, feasibility studies, and internal procedures are currently being undertaken.
 - b. Management in RO No. V commented that the ROW issue emerged during construction, resulting in revisions to the project scope. Prior coordination efforts with stakeholders and local officials were conducted through surveys and pre-construction meetings. To minimize delays, alternative routes and access points were identified to complete the remaining 530 meters of road. NIA also plans to implement the following measures: (i) identify alternative entry and exit points to maintain access for users, and (ii) include the continuation of the service road construction in the proposed CY 2025 extension project to serve as an alternative route.
 - c. Management in RO No. VIII – Northern Samar IMO and Eastern-Western Samar IMO commented that a comprehensive preliminary engineering study is conducted prior to the implementation of each project. However, they explained that certain circumstances such as landowner concerns, accessibility issues, and unfavorable weather conditions arise during execution and are beyond their control. For projects with negative slippages, they issued site instructions and formal notices to the concerned contractors to fast-track their work,

and committed to impose liquidated damages upon final billing. They also committed to submit to the Audit Team all relevant documents affecting project implementation, such as approved Suspension Orders, Resumption Orders, CTEs, and Variation Orders. Lastly, they agreed to comply with the Audit Team's recommendation to prepare and attach to the DVs the Inspection Reports as of the projects' target dates of completion.

- d. Management in RO No. XI commented that, as of date, the project remains suspended as it is not yet feasible to proceed due to frequent flooding. The project site is located at the junction of three creeks, making construction activities difficult to carry out. They also noted that this is the only remaining portion of the project that the contractor needs to complete.
- e. Management in RO No. X is currently awaiting the final billing to deduct the liquidated damages computed for the delayed implementation of the projects. Furthermore, they agreed to establish a policy requiring coordination with the Operations Section to ensure that the Notice to Proceed (NTP) is issued only after the project area has been properly assessed.
- f. CAR Apayao IMO Management commented that coordination meetings were conducted during the planning and design stages of the irrigation projects, and that the established NIA procedural steps ensured the technical viability of the projects. While they agreed and committed to implementing the projects as planned, they noted that delays may still be inevitable despite proper planning, especially during the typhoon season. They also assured their commitment to improving efficiency in project implementation and minimizing delays. Lastly, they acknowledged the audit observation and expressed willingness to comply with the audit recommendation.
- g. Management in BBMP-II commented that while the terminations were beyond their control, steps are now being taken to prevent similar cases by strengthening community engagement, securing ROW prior to contract award, and enhancing coordination with local government units (LGUs) and stakeholders.
- h. Management in JRMP-II explained that site verification was conducted in coordination with the concerned IAs, and the contractor voluntarily carried out a geo-resistivity test to assess water suitability. Although the solar-powered systems were initially functional upon completion in December 2021, they became non-operational due to saline water, an unfinished sump pit, obstructed solar panels, and the submersible pump not relocated near the sump pit. The construction of the sump pit is ongoing but has been delayed due to permitting issues, nonetheless, the IAs have begun using it with their own pumps. Moving forward, they committed to conduct water quality testing, enhance site validation and coordination with IAs, and strengthen engineering and post-construction evaluations in line with RA No. 9184.

PROCUREMENT OF INFRASTRUCTURE CONTRACTS/PROJECTS

4. **The pertinent provisions of RA No. 9184 and its 2016 revised IRR, particularly on the conduct of Detailed Engineering activities, Pre-procurement Conference, Advertising and Posting of Invitation to Bid (ITB), Bid Evaluation, Post-qualification, Contract Signing, issuance of Notice of Award (NOA) and Notice to Proceed (NTP), posting of Warranty Security, and the corresponding requirements on timelines within which procurement activities are to be conducted, were not strictly adhered to by the NIA CO, ROs and PMOs, in the procurement of 292 infrastructure contracts/projects with total cost of P16.749 billion, posing risk that the infrastructure contracts/projects were awarded to the contractors who might not be eligible and responsive to the requirements of the contracts.**

- 4.1. This is a reiteration with updates of the prior years' observation as Management did not fully address the issues raised on the procurement of infrastructure contracts/projects.
- 4.2. RA No. 9184, its 2016 revised IRR, and other related rules and regulations on procurement were promulgated for the purpose of prescribing the necessary rules and regulations for the modernization and standardization of the procurement activities of the Government of the Philippines.
- 4.3. Section 12.1, Rule V of the 2016 revised IRR of RA No. 9184 provides for the functions of the Bids and Awards Committee (BAC), to wit:

The BAC shall have the following functions: (a) advertise and/or post the invitation to bid/request for expressions of interest; (b) conduct pre-procurement and pre-bid conferences; (c) determine the eligibility of prospective bidders; (d) receive and open bids; (e) conduct the evaluation of bids; (f) undertake post-qualification proceedings; (g) resolve requests for reconsideration; (h) recommend award of contracts to the HoPE or his duly authorized representative; (i) recommend the imposition of sanctions in accordance with Rule XXIII; (j) recommend to the HoPE the use of Alternative Methods of Procurement as provided in Rule XVI hereof; (k) conduct any of the Alternative Methods of Procurement; (l) conduct periodic assessment of the procurement processes and procedures to streamline procurement activities pursuant to Section 3(c) of this IRR; xxx.

- 4.4. Audit disclosed that the NIA CO, BBMP-II, UPRIIS, and RO Nos. IV-B, V, X and XI, awarded 292 infrastructure contracts with aggregate contract cost of P16.749 billion (Table 13) in CY 2024 that were not compliant with pertinent provisions of RA No. 9184 and its 2016 revised IRR.

**Table 13 - Breakdown of Awarded Infrastructure Contracts in CY 2024
Not Compliant with Pertinent Provisions of RA No. 9184 and its Revised IRR**

Office Involved	No. of Contracts	Total Contract Cost/ABC
CO	5	P 5,229,821,316
BBMP-II	31	303,124,873
UPRIIS	18	1,753,576,147
RO No. IV-B	89	2,317,406,913
RO No. V	10	66,226,665
RO No. X	51	4,283,271,943
RO No. XI	88	2,795,400,335
	292	P 16,748,828,192

ABC- Approved Budget for the Contract

- 4.5. The deficiencies noted in the audit of the procurement of the infrastructure contracts in Table 13 are summarized in **Annex B**, Part IV of this Report.
- 4.6. The non-adherence to the pertinent provisions of RA No. 9184 and its 2016 revised IRR poses risk that the infrastructure contracts/projects were awarded to contractors who may not be eligible or responsive to the requirements of the contracts.
- 4.7. **We reiterated our previous years' recommendations and top Management agreed to require the Regional/Project Managers of ROs and PMOs to instruct their respective BAC, its Secretariat and the Technical Working Group (TWG) to:**
 - a. **Ensure that the NOA and NTP are posted in the Philippine Government Electronic Procurement System (PhilGEPS), the NIA website, and in any conspicuous place in the premises of NIA within the period required under Sections 37.1.6 and 37.4.2 of the 2016 revised IRR of RA No. 9184;**
 - b. **Send invitation to observers, in addition to the representative of COA, at least five (5) calendar days before the date of the procurement stage/activity, and to monitor the procurement proceedings as required under Sections 13.1 and 13.3 of the 2016 revised IRR of RA No. 9184;**
 - c. **Post the ITB for seven (7) calendar days at any conspicuous place within the premises of NIA, in accordance with Section 21.2.1(a) of the 2016 revised IRR of RA No. 9184; and**
 - d. **Exert best efforts to complete the Bid Evaluation and Post-qualification process in accordance with Sections 32.4 and 34.8 of the 2016 revised IRR of RA No. 9184.**
- 4.8. **We further recommended that top Management direct the BAC in NIA CO, and the Managers of the concerned ROs, IMOs, and PMOs, to require their respective BACs, to strictly observe the pertinent requirements of the 2016 revised IRR of RA No. 9184, specifically, by ensuring thorough review and evaluation of eligibility and bid proposals during the Bid Evaluation and Post-qualification process; adhering to the prescribed contract signing period of 10 calendar**

days from the winning bidder's receipt of the NOA; and accepting only valid and duly approved Performance Security Bonds and other legally required contract documents such as the Construction Safety and Health Program (CHSP).

4.9. The NIA Management gave the following comments:

- a. In the CO, Management has reminded the BAC Secretariat to include in its Pre-Procurement Conference presentation the provision under Section 19 of the revised IRR of RA No. 9184, emphasizing the importance of confidentiality. The Technical Working Group (TWG) has likewise been directed to exercise prudence and diligence in evaluating the documents submitted by bidders and to strictly observe the prescribed period for completing the evaluation. They also coordinated with the concerned offices to facilitate the submission of any lacking documents.
- b. In RO No. IV-B, Management informed that during the preliminary examination of bids, the BAC carefully reviewed the submitted documents and marked them as "passed".
- c. In RO No. V, Management commented that the BAC, through its TWG, is reinforcing compliance with the revised IRR of RA No. 9184 and NIA MC No. 85, s. 2020, ensuring strict adherence to procurement procedures, contract management, and project implementation timelines.
- d. In RO No. X, Management informed that the delays in the submission of contracts and the related supporting documents to the Audit Team were caused by a significant increase in the number of procurement projects, which required the BAC and its Secretariat a longer period of time to process. In addition, the BAC Secretariat had limited personnel available to prepare and consolidate the perfected contract documents. Nonetheless, they issued an office memorandum to the BAC to remind them of their jury duty functions and to revisit the procurement timelines as prescribed by the revised IRR of RA No. 9184, in line with the audit recommendation.
- e. In RO No. XI, Management has taken the initiative to invite the Davao Contractors Association, a community-based organization, to participate as an observer in the procurement process for upcoming infrastructure projects. Additionally, a representative from the IAs, a non-governmental organization (NGO), has been invited as an observer due to their familiarity with government procurement procedures. They have also required the submission of the Department of Labor and Employment (DOLE) approved CHSP before contract signing or before the processing for the first billing due to uncontrolled delays in the approval from the DOLE. Moreover, the NIA RO No. XI has already communicated with the concerned IMOs to enforce the submission of the warranty securities. Communication has already been established with the contractors, and follow-up letters will be issued accordingly.

5. The NIA CO, UPRIIS, seven (7) ROs and five (5) IMO were not able to recoup the advance payments to contractors/sub-contractors in the total amount of P193.499 million for 128 contracts/projects which were either terminated, completed, or unknown status, contrary to Paragraph 46 of the General Conditions of the Contract (GCC) of the 5th Edition of the Philippine Bidding Documents (PBD) for the Procurement of Infrastructure Projects. The non-recoupment of the advances deprived the NIA of the funds for its other projects, giving unwarranted benefits to contractors, and could result in potential loss of government funds since some of the contractors could no longer be located and the Surety Bonds posted by them were already expired or not valid.

5.1. This is a reiteration with updates of the prior years' observation on the non-recoupment of advances to contractors as Management was not able to fully comply with the recommendations.

5.2. Section 4, Annex "E" of the 2016 Revised IRR of RA No. 9184 states that:

4. ADVANCE PAYMENT

4.1. *The procuring entity shall, upon a written request of the contractor which shall be submitted as a contract document, make an advance payment to the contractor in an amount not exceeding fifteen percent (15%) of the total contract price, to be made in lump sum or, at the most, two installments according to a schedule specified in the Instructions to Bidders and other relevant Tender Documents.*

4.2 *The advance payment shall be made only upon the submission to and acceptance by the procuring entity of an irrevocable standby letter of credit of equivalent value from a commercial bank, a bank guarantee or a surety bond callable upon demand, issued by a surety or insurance company duly licensed by the Insurance Commission and confirmed by the procuring entity.*

4.3 *The advance payment shall be repaid by the contractor by deducting fifteen percent (15%) from his periodic progress payments a percentage equal to the percentage of the total contract price used for the advance payment. Xxx.*

5.3. Paragraph 46 of the GCC of the 5th Edition of the PBD for the Procurement of Infrastructure Projects requires the Agency to recoup advance payments to contractors within 28 days from the date of Notice of Termination on any grounds for termination of the contract, as summarized in Table 14.

Table 14 - Grounds for Termination of Contracts *vis-a-vis* Pertinent Provisions in the PBD for the Procurement of Infrastructure Projects

Grounds for Termination of Contracts	Para. 46, GCC of the 5th Edition of the PBD for the Procurement of Infrastructure Projects
Termination for Default of Contractor (Section III (A) (2), Annex "I" of the 2016 revised IRR, RA No. 9184)	46.1 If the Contract is terminated because of a fundamental breach of Contract by the Contractor, the Procuring Entity's Representative shall issue a certificate for the value of the work done and Materials ordered less advance payments received up to the date of the issue of the certificate and less the percentage to apply to the value of the work not completed, as indicated in the SCC [Special Conditions of Contract] xxx. If the total amount due to the Procuring Entity exceeds any payment due to the Contractor, the difference shall be a debt payable to the Procuring Entity.
Termination for Insolvency (Section III (C), Annex "I" of the 2016 revised IRR, RA No. 9184)	
Termination for Unlawful Acts (Section III (D), Annex "I" of the 2016 revised IRR, RA No. 9184)	46.3 The net balance due shall be paid or repaid within twenty-eight (28) days from the notice of termination.
Termination for Convenience (Section III (B), Annex "I" of the 2016 revised IRR, RA No. 9184)	46.2 If the Contract is terminated for the Procuring Entity's convenience or because of a fundamental breach of Contract by the Procuring Entity, the Procuring Entity's Representative shall issue a certificate for the value of the work done, Materials ordered, the reasonable cost of removal of Equipment, repatriation of the Contractor's personnel employed solely on the Works, and the Contractor's costs of protecting and securing the Works, and less advance payments received up to the date of the certificate.
Termination by Contractor (Section III (E) (1), Annex "I" of the 2016 revised IRR, RA No. 9184)	46.3 The net balance due shall be paid or repaid within twenty-eight (28) days from the notice of termination. 46.4. If the Contractor has terminated the Contract under GCC Clauses 17 or 18, the Procuring Entity shall promptly return the Performance Security to the Contractor.

- 5.4. Verification of the Advances to contractors/sub-contractors showed that the NIA had unrecouped advance payments in the total amount of P1.012 billion [P1.057 billion (beginning balance) plus P20.901 million (additional unrecouped advances in CY 2024) minus P15.029 million (reclassified to Due from Other Funds/Other Receivables) minus P50.490 million (recouped in CY 2024)]. Of the unrecouped advance payments in the amount of P1.012 billion, the amount of P818.501 million is already under legal or arbitration proceedings, while the remaining amount of P193.499 million (Table 15) pertained to advances granted to contractors of 128 infrastructure contracts that were either terminated, completed, or have an unknown status.

**Table 15 - Unrecouped Advance Payments from Contractors of
Terminated/Completed/Unknown Status Infrastructure Contracts
As of December 31, 2024**

Office Involved	No. of Contracts	Amount	Remarks
CO	46	P 128,071,538	Terminated, Unknown Status
RO No. II	2	1,299,338	Terminated
Cagayan-Batanes IMO	2	483,653	Terminated
UPRIIS	3	2,311,211	Completed in CYs 2017 to 2018
Palawan IMO	3	1,637,348	Completed, Terminated in CYs 2019 to 2023
Occidental Mindoro IMO	12	8,980,327	Completed, Terminated in CYs 2017 to 2023
RO No. V	8	4,437,781	Terminated
RO No. VII	15	5,160,629	Completed, Terminated in CYs 2027 to 2023
RO No. VIII	5	16,504,394	Terminated
LAMISCA* IMO	18	7,216,281	Completed
RO No. X	6	1,121,950	Completed
RO No. XI	1	1,307,675	Completed, Unknown Status
Davao del Norte IMO	3	345,361	Completed, Unknown Status
RO No. XIII	4	14,621,141	Terminated in CYs 2019 to 2020
	128	P 193,498,627	

**LAMISCA – Lanao del Norte-Misamis Occidental-Misamis Oriental-Camiguin*

- 5.5. In NIA CO, unrecouped amounts included advances in the amount of P31.533 million to contractors, who still hold valid Philippine Contractors Accreditation Board (PCAB) licenses, but the NIA has not pursued the recoupment of the said advances. Additionally, legal disputes and arbitration awards in favor of the contractors contributed to the delayed recoupment of advances, particularly from defaulting contractors.
- 5.6. RO No. X and Palawan IMO Management explained that the unrecouped advances were due to delays in the submission of final billings with supporting documents and/or challenges in project verification/validation.
- 5.7. The delayed/non-recoupment of the outstanding advance payments from the contractors, whose contracts were already terminated could be attributed to lack of prescribed policy or guidelines to ensure that the Accounting Division in the CO and the Accounting Sections in the ROs/PMOs/IMOs are promptly informed and furnished with the Notice of Termination of contracts duly approved by the CTRC.
- 5.8. The non-recoupment of the advances to contractors deprived the NIA of the immediate use of the funds for its other priority projects and could result in potential loss of government funds since some of the contractors could no longer be located and the Surety Bonds posted by them were already expired or not valid.

5.9. We reiterated our prior years' audit recommendations that top Management:

- a. Require the officers and personnel concerned in the CO and ROs to exert utmost efforts to recoup the advance payments to contractors in the total amount of P193.499 million, and hold them responsible in case of non-recoupment thereof, if warranted;**
- b. Direct the Legal Services of CO and concerned ROs to Blacklist the defaulting contractors who did not return the advance payments for the 128 terminated, completed or unknown status infrastructure contracts, pursuant to Item 6, Appendix 17 of the 2016 revised IRR of RA No. 9184;**
- c. Formulate a policy or guidelines, consistent with the existing rules and regulations, particularly in ensuring that all approved Notices of Termination are timely communicated/furnished to the Accounting Division in the CO and Accounting Sections in the ROs and the advances to contractors are recouped within 28 days from the Notice of Termination pursuant to Paragraph 46, GCC of the 5th Edition of the PBD for the Procurement of Infrastructure Projects; and**
- d. Require the Legal Services to initiate legal proceedings against defaulting contractors, if warranted, or negotiate repayment terms with the contractors, or pursue bond claims from the surety companies to recoup the advance payments.**

5.10. Management provided the following comments:

- a. The NIA CO Management, through the Legal Services, sought assistance from the Engineering and Financial Management Departments to obtain the necessary information and documents related to 46 contracts with unrecouped advance payments. However, during the meeting, it was revealed that most of the documents could no longer be located or were not turned over by former employees. The Engineering Department, through the Construction Management Division, explained that most of the contracts were no longer under their jurisdiction and that the relevant records were unavailable. For some contracts, legal compensation is reportedly being pursued. The Agency is also preparing to take appropriate legal action and to proceed with the blacklisting of defaulting contractors in accordance with existing laws.**
- b. RO No. VII Management commented that they have closely monitored contract implementation and established a systematic follow-up process with contractors to facilitate the recovery of advance payments.**

- c. Management of RO Nos. VIII, XI, and XIII commented that they have taken or are taking legal actions to recover unrecouped advances. These include coordination with the Office of the Government Corporate Counsel, issuance of demand letters, filing of claims with bonding companies, enforcement of bonds after exhausting other means, and implementation of administrative sanctions. RO No. XIII added that a monitoring system has been established to track contract implementation and surety bonds, and that deputization to file a civil case for collection has been secured, and re-deputization will be requested by the newly appointed counsel once the CY 2025 budget for filing fees is approved.
- d. RO No. X Management assured that the recoupment is targeted for completion by June 2025.

5.11. As an audit rejoinder, the Audit Teams appreciated Management's commitment and initial actions to implement the audit recommendations, which shall be continuously monitored in the succeeding audit.

NIA FARMING SUPPORT SERVICES PROGRAM (FSSP)

Background Information -

As stated in the Notes to financial statements, the NIA designed the FSSP, formerly known as "Contract Farming", to empower small-scale farmers and enable them to compete in a globalized market. The FSSP develops irrigation strategies to boost rice production. It aligns with the government's rice sufficiency agenda by optimizing the rice value chain and promoting sustainable livelihoods.

The FSSP provides essential assistance that includes farm inputs, post-harvest services, and marketing support to further help farmers achieve rice sufficiency. The program further supports farmers with financial aid, technical assistance, and post-harvest improvements to strengthen agricultural productivity and national food security.

Aligned with the NIA's corporate goal and objective to uplift the farmer's quality of life, the Agency performed its role in the advancement of irrigated agriculture. This involves ensuring top-notch quality rice production by cultivating enabled and resilient farmers through the introduction of Rice Contract Farming Scheme. The participation of the IAs/Federations of Irrigators' Associations (FIAs)/ISCs could enhance the overall value chain performance in terms of increasing production, lowering transaction costs, and boosting the quality of the output product, reducing both input and output price risk, the IAs/FIAs/ISCs may allocate resources more efficiently.

Under the General Appropriations Act (GAA), Fiscal Year (FY) 2024, RA No. 11975 for NIA (Section XXXVI-Budgetary Support to Government Corporations, A.3.B Support to Operations), the FSSP has fund allocation in the amount of P3.400 billion.

To guide the program's implementation, the NIA issued several MCs, to wit:

- MC No. 04, series of 2024 - *Guidelines on NIA Farming Support Project*

- MC No. 09, series of 2024 - *Creation of Technical Working Group (TWG) and Secretariat for the NIA Farming Support Project*
- MC No. 40, series of 2024 - *Revised Guidelines on NIA Farming Support Program*
- MC No. 49, series of 2024 - *Supplemental Guidelines of NIA Farming Support Project providing for required Documentary Requirements and Accounting Procedures*
- MC No. 79, series of 2024 - *Supplemental to Memorandum Circular No. 40, s. 2024 “Revised Guidelines on NIA Farming Support Program”*

The above guidelines were issued to ensure the smooth and transparent execution of the program, benefiting the agricultural sector.

The relevant provisions of MC No. 40, series of 2024 are quoted below:

IV. OBJECTIVES

The NIA’s support for rice farming which aims to improve, accelerate and sustain quality rice production in support of the government’s program on attaining rice sufficiency through the provision of irrigation water and necessary agricultural inputs to enhance farmers’ productivity and competitiveness.

Specifically, this aims to:

- Increase productivity in irrigated rice agriculture;*
- Improve water management technology application;*
- Increase the level of adoption and application of farm mechanization and advance production technologies;*
- Reduce labor costs;*
- Promote farmers/IAs’ access to economical and efficient rice production, transportation, processing, and storage;*
- Reduce losses in the value chain; and*
- Promote market access and opportunities.*

Xxxx

VI. PROJECT TARGET IA BENEFICIARY AND PRODUCTION SITE SELECTION

- TARGET IA BENEFICIARY.** *The target Memorandum of Agreement (MOA) Counterpart of this Program are as follows:*

Beneficiaries	Cropping Season
<i>IA with members who are registered and non-registered to the Registry System for Basic Sectors in Agriculture (RSBSA)</i>	3rd
<i>Preferably IA with members who are non-RSBSA registered;</i>	Dry
<i>If IA members who are registered to the Registry System for Basic Sectors in Agriculture (RSBSA) submit the list to [Department of Agriculture] DA Regional Field Offices</i>	Wet

The NIA, through its Operations Department (OD) and concerned Regional/Irrigation Management Offices, shall identify the target beneficiary for the Program using the following criteria:

- 1. Beneficiary IA/FIA/ISC must have an outstanding, very satisfactory, and or at least a satisfactory rating in the functionality survey.*
- 2. IAs/FIAs/ISCs regardless of access to the warehouse, machinery, post-harvest facilities, and logistics are preferred.*
- 3. IAs/FIAs/ISCs with trading or milling technical know-how or experience are also preferred.*

b. CRITERIA FOR PRODUCTION SITE SELECTION

The NIA, through its Operations Department (OD) and concerned Regional/Irrigation Management Offices, shall identify the production site for the Program using the following basic criteria:

- 1. Sufficient year-round irrigation water supply capable of third cropping;*
- 2. Availability of soil fertility test results; and*
- 3. The area is not prone to flooding or has no record of previous incidents of inundation;*

In addition, the following parameters may be taken into consideration in the selection process:

- 1. Compact/contiguous area is of great advantage for farm mechanization;*
- 2. Preferably with access to farm machinery (tractors/land preparation equipment, harvesters, trans planters); or*
- 3. Supportive Local Government Units (LGUs) in terms of technical, financial, and marketing interventions and others is an advantage.*

c. PRODUCTION SITE INSPECTION

A Production Site Inspection Team shall be established at every Irrigation Management Office (IMO) covering selected production sites. The Operations Section of the [Regional Irrigation Office] RIO must support the Team.

- 1. The Production Site Inspection Team must make regular visits to the Production Sites to advise, supervise, and monitor the production process.*
- 2. Inspection visits shall be carried out in accordance with the production process or as the need arises.*

3. To ensure prompt response to any issue and concerns that may arise in the production site, the Production Site Inspection Team and the IA/FIA/ISC designated focal person must be available to act and to keep all communication lines open and reachable.

VII. SCHEME OF IMPLEMENTATION

- a. The NIA and IA/FIA/ISC shall enter into a Memorandum of Agreement (Annex "A") through their duly authorized representatives.
- b. NIA shall provide and deliver to IA/FIA/ISC PhP50,000/ha worth of farm inputs such as seeds, fertilizers, pesticides, fungicides, soil ameliorant, bio-fertilizer, and other needed inputs and cash, for the contracted cropping season.
- c. The production target is at least 5 metric tons of fresh palay, per hectare in the 3rd Crop, Wet, or Dry Season. If the IA member exceeds the maximum production target, the excess production shall be at the free disposal of the IA member.
- d. The beneficiary IA/FIA/ISC will receive a compensation proportional to the delivered palay using the following computation:

$$\text{IA Compensation} = \frac{\text{actual palay* delivered, inspected and accepted (Php 50,000.00)}}{5 \text{ metric tons/hectare}}$$

*not more than 5 metric tons

Of the allocated fund of P3.400 billion, 96.76 percent or P3.290 billion was downloaded to various ROs/IMOs/PMOs for the implementation of the FSSP. Also, out of the total P3.290 billion allocated funds, approximately P3.148 billion or 95.67 percent was utilized. Breakdown is presented in Table 16.

Table 16 - NIA FSSP Fund Releases to ROs vis-à-vis Utilization

Office/ROs	Fund Released (a)	Allocation (b = a/total fund)	Utilized fund (c)	Utilization Rate (d =c/a)
CAR	P 43,036,714	1.31%	P 40,804,037	94.81%
RO No. I	75,674,550	2.30%	75,674,550	100.00%
RO No. II	1,398,976,550	42.52%	1,391,955,059	99.50%
MARIIS	30,547,000	0.93%	29,528,739	96.67%
RO No. III	153,144,072	4.65%	116,686,200	76.19%
UPRIIS	83,709,100	2.54%	83,414,332	99.65%
RO No. IV-A	25,058,414	0.76%	24,939,342	99.52%
RO No. IV-B	159,827,000	4.86%	159,827,000	100.00%
RO No. V	127,904,750	3.89%	120,154,805	93.94%
RO No. VI	140,053,200	4.26%	128,610,221	91.83%
RO No. VII	44,706,900	1.36%	37,460,461	83.79%
RO No. VIII	154,338,050	4.69%	150,378,886	97.43%
RO No. IX	67,640,000	2.05%	56,509,525	83.54%
RO No. X	83,550,000	2.54%	50,449,913	60.38%
RO No. XI	45,263,750	1.38%	31,268,612	69.08%
RO No. XII	477,128,850	14.50%	473,150,618	99.17%
RO No. XIII	179,666,100	5.46%	176,940,985	98.48%
	P 3,290,225,000	100.00%	P 3,147,753,285	95.67%

In CY 2024 or initial implementation stage, the FSSP set to cover 40,000 hectares (ha), targeting the production of 200,000 metric tons (MT) of fresh palay or five (5) MT per ha. After drying, the expected yield would be about 160,000 MT of dried palay (80 percent palay recovery), translating to approximately 100,800 MT of milled rice in consideration of the 63 percent milling recovery (MR). With a projected market price of P29.00 per kilogram (kg), the estimated revenue would be P2.923 billion, details are presented in Table 17.

Table 17 - NIA FSSP Targeted Palay Production vis-à-vis Targeted Proceeds

Office/Region	Program Area (ha)	Fresh Palay Harvest (MT)	Dried Palay @ 20% shrinkage (MT)	Milled Rice @63% MR (MT)	Estimated Proceeds @P29/kg
CAR	497.08	2,485.40	1,988.32	1,252.64	P 36,326,560
RO No. I	901.00	4,505.00	3,604.00	2,270.52	65,845,080
RO No. II	17,341.00	86,705.00	69,364.00	43,699.32	1,267,280,280
MARIIS	340.00	1,700.00	1,360.00	856.80	24,847,200
RO No. III	1,855.84	9,279.20	7,423.36	4,676.72	135,624,880
UPRIIS	1,002.00	5,010.00	4,008.00	2,525.04	73,226,160
RO No. IVA	271.08	1,355.40	1,084.32	683.12	19,810,480
RO No. IVB	1,940.00	9,700.00	7,760.00	4,888.80	141,775,200
RO No. V	1,545.00	7,725.00	6,180.00	3,893.40	112,908,600
RO No. VI	1,704.00	8,520.00	6,816.00	4,294.08	124,528,320
RO No. VII	518.00	2,590.00	2,072.00	1,305.36	37,855,440
RO No. VIII	1,871.00	9,355.00	7,484.00	4,714.92	136,732,680
RO No. IX	800.00	4,000.00	3,200.00	2,016.00	58,464,000
RO No. X	1,000.00	5,000.00	4,000.00	2,520.00	73,080,000
RO No. XI	525.00	2,625.00	2,100.00	1,323.00	38,367,000
RO No. XII	5,847.00	29,235.00	23,388.00	14,734.44	427,298,760
RO No. XIII	2,042.00	10,210.00	8,168.00	5,145.84	149,229,360
	40,000.00	200,000.00	160,000.00	100,800.00	P 2,923,200,000

Audit of the NIA's implementation of the FSSP disclosed the following observation:

6. **The targeted yield of production of five (5) MT per ha of fresh palay as provided under Section VII (c) of NIA MC No. 40, series of 2024 was not achieved resulting in the shortfall by 112,891.52 MT or 56.45 percent of the expected palay production target of 200,000 MT vis-à-vis actual number of harvested palay of 87,108.48 MT, due to various factors, such as, unfavorable weather conditions/typhoons, delays or non-delivery of farm inputs and cash assistance to farmer-beneficiaries, and the selection process for target IAs/farmer-beneficiaries and production sites did not follow the established criteria as required under Section VI(a) and Section VI(b) of NIA MC No. 40, series of 2024.**

- 6.1. Comparison of the targeted palay production for fresh palay vis-à-vis reported actual fresh palay production in the implementation of the FSSP in CY 2024 revealed that the overall target palay production of 200,000 MT was not achieved, with actual palay harvested of 87,108.48 MT, resulting in a shortfall of 112,891.52 MT, breakdown per region is presented in Table 18.

Table 18 - Target Palay Production versus Actual Palay Production

Office	No. of IAs, FIAs, ISCs	No. of IAs/ISCs/FIAs who meet the required yield	No. of IAs/ISCs/FIAs who did not meet the required yield	Target Palay Production (MT)	Actual Palay Harvested (MT)	Shortfall (MT)	Shortfall Percentage
CAR	16	6	10	2,485.40	1,720.82	764.58	30.76
RO No. I	4	1	3	4,505.00	3,053.02	1,451.98	32.23
RO No. II	146	3	143	86,705.00	32,798.66	53,906.34	62.17
MARIIS	15	2	13	1,700.00	989.25	710.75	41.81
RO No. III	51	0	51	9,279.20	2,756.87	6,522.33	70.29
UPRIIS	11	0	11	5,010.00	1,039.41	3,970.59	79.25
RO No. IV-A	12	1	11	1,355.40	961.55	393.85	29.06
RO No. IV-B	58	0	58	9,700.00	4,041.06	5,658.94	58.34
RO No. V	28	2	26	7,725.00	3,529.43	4,195.57	54.31
RO No. VI	50	1	49	8,520.00	3,522.96	4,997.04	58.65
RO No. VII	24	1	23	2,590.00	1,028.97	1,561.03	60.27
RO No. VIII	11	0	11	9,355.00	2,170.73	7,184.27	76.80
RO No. IX	25	0	25	4,000.00	1,486.48	2,513.52	62.84
RO No. X	23	1	22	5,000.00	129.82	4,870.18	97.40
RO No. XI	15	7	8	2,625.00	931.68	1,693.32	64.51
RO No. XII	190	118	72	29,235.00	16,875.32	12,359.68	42.28
RO No. XIII	17	15	2	10,210.00	10,072.45	137.55	1.35
	696	158	538	200,000.00	87,108.48	112,891.52	56.45

- 6.2. As can be gleaned in Table 18, out of the 696 IAs/FIAs/ISCs beneficiaries, 158 IAs/FIAs/ISCs successfully achieved the target palay production in the first year of implementation of the FSSP, showing that the program's palay production target could be attained.
- 6.3. According to Management and interviews conducted by the Regional Audit Teams, the non-attainment by the 538 IAs/FIAs/ISCs beneficiaries of the target palay production of five (5) MT per ha could be attributed to various factors/reasons, as follows:
- The third cropping cycle coincided with the rainy season, in which several typhoons and unfavorable weather conditions occurred. These conditions damaged the palay that were either ready for harvest or nearing maturity [MARIIS, UPRIIS, CAR, RO Nos. I, II, III, IV-A, IV-B, V, VI, VIII, IX, X, and XII];
 - Delays or non-delivery of farm inputs and cash assistance led to the late implementation of the FSSP, disrupting essential farming activities like land preparation and planting. Additionally, the seeds distributed were not suited to local soil conditions, and the fertilizers and other inputs did not meet the specific needs of the farms [UPRIIS, RO Nos. III, IV-B, VI, VII, VIII, IX, and X];
 - Pest infestations during planting reduced productivity, and the provided pesticides were ineffective against the pests affecting the palay crops [UPRIIS, RO Nos. VI VII, and IX];

- d. The selection of farmer beneficiaries and production sites for 199 IAs/FIAs/ISCs did not follow the criteria in Section VI(a) and VI(b) of NIA MC No. 40, series of 2024, mainly due to inadequate validation of key factors such as functionality ratings, soil fertility results, access to warehouse and farm facilities, and trading or milling technical know-how or expertise. Instead, selection was based mainly on land availability and willingness to participate, potentially leading to the inclusion of ineligible farmer-beneficiaries [MARIIS, UPRIIS, RO Nos. III, IV-B, V, VI, VII, IX, XII, IX, XI, and XII];
 - e. The IAs/FIAs/ISCs/farmers beneficiaries were hesitant to participate in the program due to its being in the initial year of implementation, leading to low interest and engagement in the NIA FSSP [RO Nos. III, VII, VIII, and X];
 - f. Some participants retained part of their harvest for personal consumption, others delivered palay equivalent only to the value of the inputs and cash assistance received, rather than meeting their full obligations, portions of the harvest were used to pay harvesters, landowners, or settle debts; and some farmer-participants opted to sell their palay to private traders instead of delivering it to NIA as required [RO Nos. VI, VIII and XIII].
- 6.4. Moreover, it is also noted that the NIA is unable to enforce the delivery of the expected palay production output or ensure compliance of the IAs/FIAs/ISCs with the terms of the MOAs, primarily due to the absence of clear provisions for imposing sanctions on breaches of contract against the farmer-beneficiaries who did not fulfill their obligation.
- 6.5. Further, it was noted that the establishment of the Production Site Inspection Teams (PSITs) in UPRIIS and RO Nos. III, V, VI, and XII were not in accordance with Section VI.1.c of NIA MC No. 40, series of 2024, due to lack of manpower, thus, farming and post-harvest activities were not sufficiently documented.
- 6.6. The foregoing factors/reasons for the non-attainment of the palay production target of five (5) MT per ha by 538 beneficiaries which resulted in the overall shortfall of 56.45 percent (112,891.52 MT / 200,000 MT) in the first year of the implementation of the FSSP, if not properly addressed would undermine the program's sustainability and main objective of supporting farmers and improving agricultural productivity.
- 6.7. We recommended that top Management, moving forward;**
- a. **Consider revisiting the NIA MCs or implementing guidelines of the FSSP for effective program implementation, particularly to address the following issues:**
 - a.1. **On the timing of production or cropping calendar, considering inclement weather conditions in areas prone to natural calamities like typhoons;**

- a.2. **On the distribution of farm inputs, such as seeds, fertilizers and pesticides, that would be suitable to the needs of the farmer-beneficiaries and their farms and ensuring the timely distribution thereof; and**
 - a.3. **On non-fulfillment by the IAs/FIAs/ISCs of their obligation by providing sanctions in case of breach of contracts;**
 - b. **Direct the Regional and Division Managers of ROs/IMOs/PMOs to establish PSITs with qualified members and sufficient manpower who will monitor the program to ensure quality and integrity of the palay produced by the farmer-beneficiaries; and**
 - c. **Devise plan of actions to address the factors/reasons for the shortfall in the target palay production to ensure sustainability of the FSSP.**
- 6.8. Management commented that the unpredictable weather, delay in delivery of inputs to farmers, differences in land preparation timeline, availability of irrigation water and labor availability had been the primary problems encountered during the implementation of the program. They added that they will strictly adhere with the guidelines of FSSP's future program based on existing Memoranda to ensure a more productive output. Moreover, they assured that they will abide with the recommendations to conduct a more comprehensive and strategic planning activities that will allow the Agency in the efficient implementation of the FSSP.

COMPLIANCE WITH PROPERTY INSURANCE LAW

7. **Insurable PPEs and other assets with total cost of P38.994 billion were not insured with the General Insurance Fund (GIF) of the Government Service Insurance System (GSIS) in CY 2024, contrary to the provisions of RA No. 656, as amended, and COA Circular No. 2018-002 dated May 31, 2018; thus, exposing the NIA to risk of non-indemnification in the event of loss or damage to such properties due to fortuitous events/casualty.**
- 7.1. This observation has been raised in the previous years' AARs since Management was not able to fully implement the audit recommendations, specifically in ensuring that all insurable assets and interests of the NIA are covered by insurance with the GIF of the GSIS.
 - 7.2. RA No. 656, otherwise known as the "Property Insurance Law" dated June 16, 1951, as amended by PD No. 245 dated July 13, 1973, requires all government agencies (except municipal governments below first-class category) to insure against any insurable risk their properties, assets, and interests with the GIF, as administered by the GSIS.
 - 7.3. COA Circular No. 2018-002 dated May 31, 2018 was issued to assist in the implementation of the provisions of RA No. 656, as amended, on the

insurance and bonding of risks on insurable government assets and properties with the GIF. Section 5.1 of the said Circular provides, among others, the following guidelines:

Heads of government agencies shall direct the pertinent official under his/her supervision to:

- a. Secure directly from the GSIS GIF, all insurances or bonds covering properties, contracts, rights of action and other insurable risk of their respective offices;*
- b. Prepare the Property Inventory Form (PIF) listing of all the insurable properties and other assets, showing their latest appraised values/valuation, appraisal date, location and other information (Annex A);*
- c. Extract from the Report on the Physical Count of Property, Plant and Equipment, as well as from the Report on the Physical Count of Inventories, prepared in accordance with the provision of the Government Accounting Manual, the data for the PIF pertaining to the insurable assets and interest of the government (excluding impaired properties for disposal);*
- d. Cause the appraisal of the insurable properties and other assets of their respective offices. For this purpose, an in-house appraisal shall be sufficient if the property or insurable interest has a value of P10 million and below. Otherwise, an independent appraisal shall be necessary;*
- e. Submit the consolidated PIF to the Supervising Auditor/Audit Team Leader and the GIF, GSIS not later than April 30 of each year;*
- f. Include in the agency annual budget the amount of premiums for the general insurance covering all insurable properties and other assets and ensure its payment to the GSIS; and*
- g. Ensure centralized payment of insurance premiums of all assets/property, whether located in the Central/Head Office (C/HO) or Regional/District Offices, Branches and/or Operating Units (R/DOs/Bs/OU) in order to avoid double payment. The Head of the Agency shall issue specific guidelines/instructions to the R/DOs/Bs/OU to submit their respective accurate and updated PIF for consolidation at the C/HO.*

- 7.4. Also, Section 5.5 of the same Circular provides the penalty provision for such non-compliance, to wit:

Failure on the part of the agency officials concerned and the GSIS to submit and receive, respectively, the documents and reports mentioned herein, as well as failure of the GSIS underwriting officials to assess the premium due within the timeframe herein prescribed, shall automatically cause the suspension of the payment of their salaries until they shall have complied with the requirements of RA No. 656 and its Implementing Rules and Regulations, as well as the provisions of this Circular.

- 7.5. Verification of records on NIA's compliance with the provisions of RA No. 656 revealed that in CY 2024, insurable PPE items and other assets with total cost of P38.994 billion of NIA CO, UPRIS, two (2) ROs, and three (3) IMOs were not insured with the GIF of the GSIS, breakdown shown in Table 19.

Table 19 - List of Insurable PPEs and Other Assets Not Insured with the GIF of the GSIS in CY 2024

Office Involved	Insurable Assets	Amount
CO	Water supply systems, Power supply systems, Other land improvements, Construction and heavy equipment, Military, police and security equipment, Other transportation equipment, and Books	P 38,723,539,532
UPRIS	Buildings, Motor vehicle, and Other land improvements	111,467,424
RO No. II	Buildings, Other structures, Water supply systems	87,050,665
RO No. IV-A	Construction and heavy equipment	13,110,551
Laguna-Rizal IMO	Buildings, Construction and heavy equipment	22,104,919
Cavite-Batangas IMO	Construction and heavy equipment	24,321,818
MOMARO IMO*	Buildings	12,213,431
		P 38,993,808,340

* Mindoro Oriental-Marinduque-Romblon Irrigation Management Office (MOMARO IMO)

- 7.6. In UPRIS, verification of documents disclosed that the properties were not insured from the time of the completion of the buildings.
- 7.7. In RO No. II, Management furnished the Audit Team a list of properties and it was observed that majority of the buildings/structures of NIA CBIMO Head Office and its attached irrigation systems have not been insured with the GSIS due to pending Fire Safety Certification from the Bureau of Fire Protection (BFP) and Certification on some of the buildings could no longer be obtained as they are deemed hazardous. The fact that in recent years, the weather conditions in Region II have drastically changed, the inability to insure these properties, denies the government to adequately protect its assets and properties against damage or loss due to fortuitous events/casualty.
- 7.8. In RO No. IV-A, the total amount of insurable properties of the Agency could not be fully determined due to the non-submission of a complete Physical

Inventory Report for CY 2024 of all insurable properties. Inquiry with the concerned Agency personnel revealed that there is no complete list of all insurable properties being maintained. It was also revealed that the complete list of documents, as required by GSIS for the building, was not prepared due to the lack of proof of ownership.

- 7.9. In NIA MOMARO IMO, verification disclosed that the covered court and motor pool building were not insured with the GSIS. The absence of insurance on the insurable physical assets denied the NIA MOMARO IMO of adequate and reliable protection against damage and loss of the properties caused by fire and other calamities.
- 7.10. Moreover, the PIF of the NIA ROs and IMOs were not consolidated, with each Office paying its respective insurance premiums to the GSIS, this is not in consonance with Section 5.1.g of COA Circular No. 2018-002 dated May 31, 2018.
- 7.11. The Audit Teams would like to emphasize that the absence of insurance coverage on all insurable assets and interests exposed the NIA to the risk of non-indemnification in case of losses or damages due to fortuitous events/casualty.
- 7.12. **We reiterated our previous years' recommendations that top Management:**
 - a. **Allocate funds/budget yearly for the insurance premiums of all insurable PPEs and other assets of the NIA in compliance with RA No. 656, as amended, and COA Circular No. 2018-002 dated May 31, 2018;**
 - b. **Instruct all personnel concerned to prepare the PIF annually to ensure that all insurable assets of the NIA will be covered by insurance with the GIF of the GSIS;**
 - c. **Instruct the Regional Managers of the ROs to require the Property Officers to prepare consolidated and updated PIFs as the basis for the centralized payment of insurance premiums for all NIA properties and insurable interests; and**
 - d. **Impose sanctions for non-compliance as duly provided under Section 5.5 of COA Circular No. 2018-002, if warranted.**
- 7.13. Management of the concerned NIA offices provided the following justifications for non-compliance with RA No. 656, which requires government agencies to insure against any insurable risks the properties, assets and interests with the GIF of the GSIS in CY 2024:
 - a. NIA CO Management opted to prioritize insurance coverage for motor vehicles and buildings, including their contents. Although the NIA allocated funds for insurance, coverage was applied selectively, focusing on certain assets rather than ensuring comprehensive

coverage for all insurable properties. Furthermore, there was no appraisal for other insurable assets, which might result in paying higher premiums if the properties are not properly appraised.

Further, NIA CO Management commented that the concerned Property Section Personnel, moving forward, shall ensure accurate and timely preparation and submission of PIF. Moreover, they informed that they religiously insure the insurable assets of NIA CO yearly, such as buildings and its contents. However, the basis of the assessment of the respective insurable interests is the respective assets acquisition cost. They also commented that they shall adhere to COA Circular No. 2018-002 specifically, Section 5.d thereof, and cause the appraisal of the insurable properties and other assets of their respective offices.

- b. In UPRIIS, the Accountant explained that no budget allocation had been set aside for insurance premiums of these properties due to limited budget in the Maintenance and Other Operating Expenses (MOOE) for CY 2024.
 - c. RO No. II Management stated that the required documents for insuring the properties are currently being prepared for submission to GSIS. However, the planned renovation of certain buildings has impacted their insurability. Meanwhile, the buildings and properties of East Apayao-Abulug Irrigation System and Naguilian Lallo have already been insured, but those of Magapit Pump Irrigation System, Dummun River Irrigation System, and Zinundungan River Irrigation System are still pending BFP inspection. Additionally, the management will evaluate the appropriate measures for structures deemed hazardous or beyond repair to ensure a safe working environment for employees. They also affirmed their commitment to securing insurance coverage for all properties that are eligible for insurance.
 - d. NIA RO No. IV-A, Laguna-Rizal IMO and Cavite-Batangas IMO Managements acknowledged the observation and explained that some of these assets are under warranty, and, for this reason, the assets are protected against damages or losses attributable to manufacturing defects. Thus, the assets are not insured in the GSIS. However, they agreed to the recommendations and are preparing and updating the PIF for submission to the GSIS.
 - e. NIA MOMARO IMO Management commented that they will continue to engage closely with NIA RO No. IV-B to clarify and resolve the matter of insurance coverage for both the covered court and the motorpool buildings. They remained firmly committed to securing comprehensive insurance through the GSIS for all properties under its jurisdiction.
- 7.14. As an audit rejoinder, the Audit Teams appreciated Management's commitment to implement the audit recommendations which will be monitored in the succeeding audit.

GENDER AND DEVELOPMENT (GAD)

8. The NIA was able to have a Philippine Commission on Women (PCW)-endorsed GAD Plan and Budget (GPB) in CY 2024 in the amount of P5.434 billion out of P70.220 billion or 7.74 percent of the approved appropriation for FY 2024 of the NIA, in consonance with PCW - Department of Budget and Management (DBM) - National Economic and Development Authority (NEDA) Joint Memorandum Circular (JMC) No. 2022-01 issued December 28, 2022. However, some of the existing rules and regulations on GAD were not fully complied with in view of the following deficiencies noted in the mainstreaming of GAD perspective in the NIA's operation:
 - a. Absence of six-year GAD Agenda, which is the Agency's strategic framework and plan on gender mainstreaming and achieving women's empowerment and gender equality, contrary to Section 5.1 of the PCW-DBM-NEDA JMC No. 2022-01, and PCW Memorandum Circular (MC) No. 2018-04 dated September 19, 2018, hence, there is no assurance that the Agency-specific priority gender-issues are completely identified and addressed;
 - b. In CY 2024, the NIA reported implementation of 144 out of the target of 238 GAD-related Programs, Activities, and Projects (PAPs), hence only the amount of P3.498 billion or 64.37 percent was utilized out of the allocated amount of P5.434 billion, due to inadequate design, monitoring and evaluation of the PAPs, depriving the targeted beneficiaries of the benefits expected from these planned PAPs;
 - c. Gender responsiveness or sensitivity of the Official Development Assistance (ODA)-funded JRMP-II was not assessed, thus, no cost funded from the ODA was attributed to GAD, which is not in accordance with Section 36 (a) of RA No. 9710 or the Magna Carta of Women, and the agreed conclusions in the 68th Session of the United Nations Commission on the Status of Women (UNCSW);
 - d. Absence of updated GAD database containing gender statistics and sex-disaggregated data since the Agency's data were gathered in CY 2017, thus might no longer be effective as bases or inputs for planning, budgeting and in identifying the current gender issues to be addressed by the Agency; and
 - e. Non-assignment of Responsibility Centers (RCs) for GAD to properly account for the GAD expenditures and other GAD-related financial transactions, contrary to COA Circular No. 2021-008 dated September 06, 2021.
- 8.1. The PCW-NEDA-DBM issued JMC No. 2022-01 to provide mechanics for the development of GAD-related PAPs, and guidelines for the preparation of the annual GPB and GAD Accomplishment Report (AR) to implement the Magna Carta of Women (MCW). Pertinent Sections of which state that:

- 2.4 *Pursuant to the MCW and the General Appropriations Act (GAA), all government departments, including their attached agencies, offices, bureaus, state universities and colleges (SUCs), government-owned and controlled corporations (GOCCs), local government units (LGUs) and other government instrumentalities shall formulate their annual GPBs within the context of their mandate to mainstream GAD perspective in their policies, plans, and programs/activities/projects (PAPs).*

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6.0 ALLOCATION AND UTILIZATION OF THE GAD BUDGET

- 6.1 *At least five per cent (5%) of the total agency budget appropriation authorized under the annual GAA shall be allocated/attributioned and utilized to fund GAD PAPs. Agencies should also ensure that the GAD plan is integrated in their regular activities. The GAD budget shall be drawn from the agency's maintenance and other operating expenses (MOOE), capital outlay (CO), and personnel services (PS). (Note: The total agency budget appropriation should be adjusted based on the actual funds released, as basis of the GAD AR).*

- 8.2. It is worth mentioning that the NIA was able to have a PCW-endorsed GPB in CY 2024 in the amount of P5.434 billion out of P70.220 billion or 7.74 per cent of the approved appropriation for CY 2024 of the NIA, in consonance with PCW-NEDA-DBM JMC No. 2022-01.
- 8.3. Nevertheless, audit of the NIA's implementation of GAD for CY 2024 revealed the following observations:

Absence of a six-year GAD Agenda

- 8.4. Section 5.1 of PCW-NEDA-DBM JMC No. 2022-01 requires government agencies to formulate a GAD Agenda, quoted as follows:

Agencies shall formulate their GAD Agenda which is their strategic framework and strategic plan on gender mainstreaming and achieving women's empowerment and gender equality. The GAD Agenda shall serve as the agency's reference in developing the annual GPB, particularly in identifying programs, activities and projects to be undertaken to achieve the GAD goals and outcomes; and provide the monitoring and evaluation (M&E) framework for assessing GAD results that shall be the basis for strengthening the mainstreaming of GAD perspective in the agency's operations and programs.

- 8.5. Section 3.1 of PCW MC No. 2018-04 dated September 19, 2018, re: *Revised Guidelines for the Preparation of the Gender and Development (GAD) Agenda*, provides that:
- 3.1. *The GAD Agenda is the agency's strategic framework and plan on gender mainstreaming, and achieving women's empowerment and gender equality. It shall:*
- 3.1.1. *serve as basis in identifying programs, activities, and projects to be undertaken to achieve the GAD goals and outcomes;*
- 3.1.2. *provide the monitoring and evaluation (M&E) framework for assessing GAD results and outcomes that shall be the basis for strengthening the mainstreaming of a GAD perspective in the agency's operations and programs; and*
- 3.1.3. *be formulated in a participatory, consultative and inclusive process. It shall consider the results from consultations with women target beneficiaries as well as women's groups/organizations working on the sector and other concerned stakeholders, and the identified gaps resulting from gender analysis.*
- 8.6. Further, Section 4 of PCW MC No. 2018-04 provides that the GAD Agenda is a two-part document consisting of the GAD Strategic Framework (GADSF) and the GAD Strategic Plan (GADSP). The GADSF outlines the agency's GAD Vision, Mission and Goals anchored on the mandate of the agency, while the GADSP defines the strategic interventions, indicators, and targets to be pursued to achieve GAD goals over a period of time. The timeframe of the GAD Agenda is six years.
- 8.7. As provided under Section 5 of PCW MC No. 2018-04, the steps in formulating the GAD Agenda include: (a) organizing the planning team; (b) conducting gender analysis; (c) setting the Agency's GAD Vision and Mission; (d) formulating the GAD goals; (e) prioritizing Gender Issues and/or GAD Mandates per GAD Goal; (f) outlining the GAD Outcomes, Indicators, Baseline Data, and targets per GAD Goal; and (g) translating the GAD Outcomes into GAD PAPs. The head of agency shall approve the GAD Agenda and issue a policy ensuring its implementation by the Agency's sub-units.
- 8.8. Audit disclosed that the NIA has not yet completed its GAD Agenda despite initiatives such as conducting a GAD Workshop in October 2023, attended by 70 personnel from the CO and ROs, with resource trainers certified by the PCW to align with PCW MC No. 2018-04.

- 8.9. The GAD Focal Point System (GFPS) Secretariat disclosed that the personnel involved in preparing the GAD Agenda is still not equip with knowledge to finalize the said Agenda, although there were plans to engage a consultant or resource person to assist with its completion, these efforts were not pursued due to ongoing discussions about whether to procure services or hire personnel.
- 8.10. In view of the absence of a GAD Agenda, the NIA was unable to ensure that the Agency-specific priority gender-issues are completely identified and addressed, and it does not have a monitoring and evaluation framework for assessing GAD results and outcomes that shall be the basis for strengthening the mainstreaming of a GAD perspective in the NIA's operations and programs. Additionally, there is no assurance that its annual GPB addresses agency-specific priority gender-issues.

NIA reported implementation of 144 out of the target 238 GAD-related PAPs, hence only the amount of P3.498 billion or 64.37 percent was utilized out of the allocated amount of P5.434 billion, due to inadequate design, monitoring and evaluation of the PAPs, depriving the targeted beneficiaries of the benefits expected from these planned PAPs

- 8.11. Comparison of the PCW endorsed GPB for CY 2024 vis-à-vis the GAD AR submitted by the NIA to the PCW and furnished the Audit Team showed that out of the 238 planned GAD PAPs with total budget of P5.434 billion for CY 2024, only 144 PAPs were implemented with total expenses of P3.498 billion, representing 64.37 percent of the GAD budget, while 94 planned GAD PAPs were not implemented during the year, as summarized in Table 20.

Table 20 - GPB vis-à-vis the GAD AR for CY 2024

GAD PAPs	Per GPB		Per GAD AR		Variance/Not Implemented	
	No. of Activity	GAD Budget	No. of Activity	GAD Expenses	No. of Activity	Amount
Client-focused	44	P 23,617,559	25	P 6,664,946	19	P 16,952,613
Organization-focused	53	32,254,021	23	13,521,229	30	18,732,792
Attributed program	141	5,378,275,949	96	3,477,753,187	45	1,900,522,762
	238	P 5,434,147,529	144	P 3,497,939,362	94	P 1,936,208,167

- 8.12. Inquiry with the GFPS Secretariat revealed that the GAD budget was not fully utilized mainly because the GPB was endorsed by the PCW before the GAA was finalized, which led to budget reductions for some projects. Since there was insufficient time to adjust the GPB, some projects were left unfunded, resulting in non-implementation thereof. Additionally, specific reasons for delays include the postponed hiring of a consultant due to pending requirements, and the deferment of the construction or improvement of the GAD Learning Hub and Child-Minding Area due to more urgent priorities handled by the General Services Division personnel assigned to these projects. Furthermore, the GFPS did not attribute the

proportionate salaries and wages of its personnel directly involved in planning, implementing, and monitoring GAD activities in their reported expenses.

- 8.13. The non-implementation of the planned 94 GAD PAPs and low utilization of GAD funds for CY 2024 implied inadequate design, monitoring and evaluation, thereby deprived the targeted beneficiaries of the benefits expected from these GAD PAPs.

Gender responsiveness or sensitivity of JRMP-II was not assessed, thus, no cost funded from the ODA was attributed to GAD

- 8.14. Section 36 (a) of Chapter VI of RA No. 9710, or the MCW, provides the following:

Pursuant to Republic Act No. 7192, otherwise known as the Women Development and Nation Building Act, which allocates five percent (5%) to thirty percent (30%) of overseas development assistance to GAD, government agencies receiving official development assistance should ensure the allocation and proper utilization of such funds to gender-responsive programs that complement the government GAD funds and annually report accomplishments thereof to the National Economic Development Authority (NEDA) and the Philippine Commission on Women (PCW).

- 8.15. In addition, one of the agreed conclusions in the UNCSW68 emphasized the importance of official development assistance in advancing development goals, particularly:

Xxxx encourage developing countries to build on the progress achieved in ensuring that official development assistance is used effectively to help to meet development goals and targets, through investments for gender equality and the empowerment of women and girls living in poverty.

- 8.16. The only ongoing ODA-funded project being implemented by the NIA is the JRMP-II, located at Iloilo, and with a total project cost of P19.698 billion, funded through a loan from the Korea Export-Import Bank (KEXIM) – Economic Development Cooperation Fund (EDCF). The agreement with the KEXIM-EDCF requires a counterpart contribution from the Government of the Philippines (GoP) amounting to P9.563 billion. The said project is being managed by the JRMP Project Management Office (PMO) situated in the NIA CO and in Iloilo City.
- 8.17. Inquiry with the JRMP PMO disclosed that the Loan Portion of JRMP funds are entirely earmarked for the implementation of the civil works. On the other hand, the administrative expenses are funded by the GoP counterpart contribution.

- 8.18. The NIA attributes its civil work projects to GAD through the use of the Harmonized Gender and Development Guidelines (HGDG) tool. However, review of the CY 2024 GAD GPB and AR of NIA showed that no cost of the JRMP-II civil works was attributed to GAD in CY 2024, which implied that the HGDG tool was not utilized to mainstream GAD.
- 8.19. Consequently, the civil works of JRMP-II was not subjected to gender analysis to determine its gender responsiveness, thus, no portion of the ODA funds were attributed to GAD, which is not in consonance with Section 36 (a) of Chapter VI of RA No. 9710 and RA No. 7192 or the Women Development and Nation Building Act.

Absence of updated GAD database containing gender statistics and sex-disaggregated data

- 8.20. One of the essential elements in GAD planning and budgeting is the GAD database/sex-disaggregated data. Section 4.4 of PCW- DBM-NEDA JMC No. 2022-01 provides, viz.:

4.0. ESSENTIAL ELEMENTS IN GAD PLANNING AND BUDGETING

Xxxx

4.4 Institutionalizing GAD Database/Sex-disaggregated Data: The agency shall generate and analyze GAD information to include gender statistics and sex-disaggregated data as inputs or bases for planning, budgeting, programming, and policy formulation.

- 8.21. Verification revealed that the NIA has not updated its GAD database containing sex-disaggregated data and gender statistics. The Agency currently maintains only a basic employee database, managed by the Human Resources Division, which reflects the number of male and female personnel and their respective positions. However, this database lacks essential information on program beneficiaries, access to services, participation in GAD-related activities, and other gender-related indicators, as required under Section 4.4 of PCW-DBM-NEDA JMC No. 2022-01. As such, it may no longer serve as an effective basis or input for planning, budgeting, and identifying the current gender issues that need to be addressed by the Agency.
- 8.22. It is emphasized that the GAD database is one of the bases of the GFPS in analyzing the gender issues of the Agency and enable them to effectively plan and implement their sectoral programs on GAD.

RCs and RC codes for the GFPS were not yet established

- 8.23. Section 4 of COA Circular No. 2021-008 dated September 6, 2021, on the assignment of RCs for the GFPS to account, monitor, and report GAD expenses and other GAD-related financial transactions, provides guidelines and procedures for assigning RCs and RC codes for the GFPS to manage GAD expenses and related financial transactions, as follows:

- 4.1. *Xxx.*
- 4.2. *Government entities shall establish their own responsibility accounting by creating or assigning RCs and RC codes.*
- 4.3. *Xxx.*
- 4.4. *A separate RC and RC code for the GFPS assigned by the entity concerned shall serve as the RC for GAD-related expenses.*
- 4.5. *The RC for GFPS assigned or created shall be under the office of the agency head for NGAs and GCs, xxx.*
- 4.6. *Xxx.*
- 4.7. *Using the assigned RC and RC code for GFPS, the government entity concerned shall prepare the reports for GAD-related expenses and other GAD related financial transactions xxx.*
- 4.8. *Xxx.*
- 4.9. *Government entities using manual accounting system and impractical to establish a separate RC for GAD shall maintain a subsidiary ledger (SL) for GAD for each account and may assign SL code for example 01 (i.e., training expenses 5020201002-01, travelling expenses 5020101000-01) to record all GAD-related expenses/programs/activities/projects, in order to facilitate the monitoring, accounting and preparation of the GAD-related reports.*

- 8.24. The COA Circular emphasizes the importance of establishing RCs for clear accountability and oversight across different functions. Designating specific units as RCs allows organizations to monitor performance, allocate resources efficiently, and ensure alignment with organizational goals, facilitating effective expense monitoring and resource allocation. Integrating RC codes into the manual accounting system enhances financial management and reporting by providing unique identifiers for

RCs, enabling precise tracking of GAD-related expenses and transactions. This allows the NIA to generate detailed reports on GAD expenditures.

- 8.25. However, audit disclosed that the NIA has not yet established RCs or assigned RC codes for its GFPS.
- 8.26. In view of the absence of RCs and RC codes for its GFPS, the monitoring, tracking of expenses, and generating detailed reports on GAD-related expenditures could not be readily performed.
- 8.27. **We reiterated our previous years' recommendations and top Management agreed to direct the:**
 - a. **GFPS of NIA to:**
 - a.1. **Finalize the six-year GAD Agenda, and to consider seeking the assistance of the PCW in the finalization thereof, pursuant to the pertinent provisions of the PCW-NEDA-DBM JMC No. 2022-01 and PCW MC No. 2018-04 dated September 19, 2018;**
 - a.2. **Formulate an effective monitoring system to ensure that all the identified GAD PAPs will be timely and fully undertaken within the year; and**
 - a.3. **Update GAD database containing gender statistics and sex-disaggregated data to ensure a more effective GAD planning, budgeting as well as implementation of GAD PAPs; and**
 - b. **Finance Manager to instruct the Accounting Division Manager to assign RCs and RC codes for its GFPS, in consonance with COA Circular No. 2021-008 dated September 6, 2021 to enhance monitoring, tracking and reporting of GAD-related expenditures.**
- 8.28. **We further recommended that top Management require the GFPS to assess the gender responsiveness or sensitivity of the ODA-funded JRMP-II to determine the amount that may be attributed to GAD.**
- 8.29. Management commented that the finalization of the GAD Agenda is delayed due to the unavailability of a GAD expert despite efforts since CY 2021. The delays in the Department of Agrarian Reform project endorsements and the exclusion of loan-funded civil works, including JRMP-II, from the FY 2024 National Expenditure Program affected the submission of gender-responsive proposals. Procurement challenges stalled the development of a GAD monitoring system, but a new proposal will be prepared in CY 2025. NIA commits to attribute salaries of the GFPS members involved in GAD activities per COA Circular No. 2014-001 and to engage a GAD consultant to support GAD processes and reporting.

COMPLIANCE WITH TAX LAWS

9. Taxes withheld in the total amount of P50.198 million pertaining to taxes in CY 2024 and prior years were not yet remitted to the Bureau of Internal Revenue (BIR), contrary to Item II (1) (c) of BIR Revenue Memorandum Order (RMO) No. 8-2003 dated March 3, 2003 and Item B (4) of BIR Revenue Memorandum Circular (RMC) No. 23-2012 dated February 14, 2012, thus might result in the imposition of penalties and charges for delayed remittance and deprived the National Government of the immediate use of additional revenue.

9.1. Item II (1) (c) of BIR RMO No. 8-2003 dated March 3, 2003, states that:

1. *The following government officials are personally charged with the duty to correctly withhold taxes on compensation, expanded and final withholding tax as well as government money payments to persons registered as Non-VAT (percentage, franchise, etc.) and VAT taxpayers and the timely remittance of taxes withheld:*

Xxxx

- c. *Government Owned or Controlled Corporations (GOCC) - Heads of Offices (officials holding the highest position) and Chief Accountants or other persons holding similar positions officially designated as such by the head of offices. Xxx.*

9.2. Item B (4) of BIR RMC No. 23-2012 dated February 14, 2012 reiterated such responsibility, viz.:

- B. *RESPONSIBILITIES OF THE GOVERNMENT OFFICIALS / EMPLOYEES AS WITHHOLDING AGENTS.*

The aforesaid government officials/employees have the following duties and obligations as withholding agents:

Xxxx

4. *To remit on time taxes withheld. The responsible officials and employees, as withholding agents, should see to it that taxes withheld are accordingly remitted on or before their due dates using the prescribed monthly / quarterly withholding tax remittance returns, together with other attachments, where applicable xxx.*

9.3. Notwithstanding the above provisions, verification disclosed that the NIA has not fully complied with the regulations of the BIR on the withholding and remittance of taxes. In NIA CO, 11 ROs, JRMP-II and two (2) IMOs, the total unremitted taxes as of December 31, 2024 amounted to

P332.684 million, which pertained to the CY 2024 and prior years. Out of the unremitted amount, only P282.486 million was remitted in January 2025, leaving a balance of P50.198 million, breakdown presented in Table 21.

Table 21 - Unremitted Balance of Withholding Tax

Office Involved	Unremitted	Remittance	Breakdown of Unremitted Balance		
	Withheld Taxes as of December 31, 2024	made in January 2025	Current Year	Prior Years	Total
CO	P 108,898,897	P 85,246,471	P 375,091	P 23,277,335	P 23,652,426
CAR	5,881,976	3,043,286	-	2,838,690	2,838,690
RO No. III	34,663,712	34,224,448	127,873	311,391	439,264
RO No. IV-A	4,060,213	367,582	-	3,692,631	3,692,631
RO No. IV-B	43,874,278	28,648,544	1,094,564	14,131,170	15,225,734
RO No. V	32,791,026	32,259,511	101,313	430,202	531,515
RO No. VI	1,283,126	568,418	95,973	618,735	714,708
JRMP-II	750,634	765,931	(15,297)	-	(15,297)
RO No. VII	7,892,166	7,838,977	(314)	53,503	53,189
RO No. IX	28,748,311	28,604,906	81,049	62,356	143,405
RO No. X	18,428,691	18,229,640	199,051	-	199,051
RO No. XI	16,090,905	15,108,898	982,007	-	982,007
SCSIMO	(377,889)	(382,749)	4,860	-	4,860
SKIMO	5,782,684	5,616,480	166,204	-	166,204
RO No. XIII	23,915,156	22,345,921	-	1,569,235	1,569,235
	P 332,683,886	P 282,486,264	P 3,212,374	P 46,985,248	P 50,197,622

SCSIMO – South Cotabato-Sarangani IMO SKIMO – Sultan Kudarat IMO

- 9.4. The unremitted balances are due to various factors, including the lack of proper turnover from the previously responsible personnel, absence of supporting documents and records to validate the transactions recorded in the GL/SLs, withholding of income tax from Job Order (JO) personnel who do not have Taxpayer Identification Number (TIN), data entry errors, under remittances of taxes withheld from compensation and payments to suppliers/contractors, and absence of reconciliation, among others.
- 9.5. The non-adherence to Item II (1) (c) of BIR RMO No. 8-2003 and Item B (4) of BIR RMC No. 23-2012 might subject those concerned NIA personnel to the corresponding penalties, while non-remittance of taxes deprives the National Government of additional revenue for its various programs and projects.
- 9.6. **We reiterated our previous years' recommendation that top Management direct the NIA officials and personnel concerned to immediately remit the withheld taxes to the BIR, and in case the latter impose penalties and charges due to late remittance, these shall be borne by the official and personnel concerned who failed to remit the taxes within the prescribed period.**
- 9.7. Management gave the following comments:
 - a. In NIA CO, Management commented that the balance of unremitted taxes withheld for CY 2024 pertains to: (i) taxes of Korean Rural

Community Corporation (KRCC). They decided not to remit these taxes in January 2025 in order to first verify and confirm that the payment was made by the Economic Development Cooperation Fund (EDCF) to KRCC; and (ii) the remaining balance consists of adjustments and refunds to personnel who retired, resigned, transferred to other agencies and were separated from service. Said refunds are attributed to the adjustments as a result of reconciliation and re-computation efforts made by the accounting personnel during year-end. For the prior years' unremitted taxes, they justified that there has been inadequate monitoring of balances for taxes withheld for the prior years but the current officials and personnel are working diligently to fully reconcile these taxes withheld.

- b. In RO No. III, Management commented that they are committed to complying with the guidelines of the BIR on the withholding and remittance of taxes. They will investigate the remaining balance and make the necessary adjustments or remittance, if any.
- c. In RO No. IV-B, Management reported that there were no delays in the remittance of taxes withheld in CY 2024. The taxes withheld from the FSSP fund were remitted through the Locally Funded Projects (LFP) fund, with adjustments made in February and April 2025.
- d. In RO No. V, Management assured that they are proactively addressing the discrepancies and ensuring the accurate reporting and remittance of all statutory obligations. Moving forward, they committed to implementing additional internal controls to streamline the reconciliation process and prevent delays in remittances.
- e. In RO No. X, Management considered the audit recommendation, and a virtual meeting was conducted to address the settlement of statutory liability accounts across all IMOs. A reconciliation followed, and commitments were made by the concerned IMOs regarding the timeline for settlement. This process will continue through virtual meetings to ensure real-time monitoring and resolution of discrepancies. In addition, they will assist the JO personnel in securing TIN from the BIR.
- f. In RO No. XII, the Managements of SCSIMO and SKIMO agreed to the recommendations and committed to their implementation but will still recompute the unremitted amounts.

COMPLIANCE WITH RA NO. 8291, GOVERNMENT SERVICE INSURANCE SYSTEM (GSIS) LAW

- 10. **Premiums contributions and loan amortizations due to GSIS in the total amount of P18.636 million pertaining to CY 2024 and prior years' contributions/amortizations were not yet remitted to the GSIS, contrary to RA No. 8291, otherwise known as the Government Service Insurance Act of 1997, thereby, exposing NIA to additional charges in the form of interest,**

penalties, and surcharges, and might affect on the eligibility to benefits of member-employees.

10.1. Section 14 of the IRR of RA No. 8291, on *Remittance of Contributions*, states that:

14.1 Each government agency shall remit directly to the GSIS the employees' and government agency's contributions within the first Ten (10) days of the calendar month following the month to which the contributions apply. The remittance by the government agency of the contribution to the GSIS shall take priority over and above the payment of any and all obligations, except salaries and wages of its employees.

14.2 The government agency shall also deduct from the fixed monthly compensation of the employee the loan amortizations (consolidated loans, policy loan, housing loan, and others loans) premium payments (optical, pre-need and other non-life insurance) and other amounts due to the GSIS.

14.3 The said amounts shall be remitted to the GSIS within the first Ten (10) days of the calendar month following the month when the deductions were affected, accompanied by supporting lists in the form prescribed by the GSIS.

10.2. Also, Section 5 of RA No. 8291 provides that:

Xxx. Penal sanctions shall be imposed upon employers who fail to include the payment of contributions in their annual appropriations or otherwise fail to remit the accurate/exact amount of contributions on time, or delay the remittance of premium contributions to the GSIS. The heads of offices and agencies shall be administratively liable for non-remittance or delayed remittance of premium contributions to the GSIS.

10.3. Moreover, Section 7 of the same RA provides that:

Section 7. Agencies which delay the remittance of any and all monies due the GSIS shall be charged interests as may be prescribed by the Board but not less than two percent (2%) simple interest per month. Such interest shall be paid by the employers concerned.

10.4. Furthermore, Sections 16.1 and 16.2 of the IRR of RA No. 8291, *Effects of Non-Remittance of Contributions and Other Amounts on the Eligibility to Benefits of Members*, provide that:

16.1 All loan privileges of all the members of the affected agencies will be suspended and they shall not be qualified to receive the yearly dividends.

16.2 Any unremitted premium contributions and loan amortization and other amounts due the GSIS shall be deducted from the proceeds of the loans and claims that will be due the member.

10.5. Verification disclosed that of the total unremitted GSIS premium contributions and loan amortizations in the amount of P48,628,840 as of December 31, 2024, pertaining to CY 2024 and prior years' balances of the NIA CO, 11 ROs, UPRIIS, MARIIS, JRMP-II and two (2) IMOs, only the amount of P29,992,492 was remitted or adjusted accordingly in January 2025, leaving an unremitted balance P18,636,348, breakdown shown in Table 22.

Table 22 - Breakdown of GSIS Premiums and Loan Repayments vis-à-vis Amounts Remitted to the GSIS in January 2025

Office Involved	Unremitted Premiums and Loan Amortizations as of December 31, 2024	Remittances/ Adjustments made in January 2025	Unremitted Balances		
			Current Year	Prior Years	Total
CO	P 9,925,754	P 6,887,712	P 233,166	P 2,804,876	P 3,038,042
UPRIIS	4,886,639	1,804,768	2,660,837	421,034	3,081,871
MARIIS	5,362,577	5,005,072	-	357,505	357,505
CAR	1,362,387	1,095,305	-	267,082	267,082
RO III	1,365,281	351,793	485,616	527,872	1,013,488
RO IV -A	1,534,127	219,025	-	1,315,102	1,315,102
RO IV-B	5,150,464	2,418,697	709,605	2,022,162	2,731,767
RO V	2,553,406	1,476,559	426,567	650,280	1,076,847
RO VI	517,630	15	318,791	198,824	517,615
JRMP-II	1,275,743	1,275,743	-	-	-
RO VII	3,738,632	3,678,733	25,674	34,225	59,899
RO IX	3,145,906	1,800,554	700,215	645,137	1,345,352
RO X	3,397,601	2,408,898	-	988,703	988,703
RO XI	3,396,669	941,217	2,455,452	-	2,455,452
SCSIMO	(783,202)	(863,857)	80,655	-	80,655
SKIMO	1,059,967	611,806	448,161	-	448,161
RO XIII	739,259	880,452	-	(141,193)	(141,193)
	P 48,628,840	P 29,992,492	P 8,544,739	P 10,091,609	P 18,636,348

10.6. The unremitted balances are attributable to several factors, including erroneous entries made in prior years, improper turnover and documentation from previously responsible personnel, absence of supporting documents to substantiate transactions recorded in the GL/SLs, transfer of accounting responsibilities from ROs to IMOs, discrepancies between the records of the NIA and the GSIS due to delays or non-updating members' information, adjustments in employees' salaries, and the implementation of the Compensation and Position Classification System (CPCS).

- 10.7. The delayed/non-remittance of the premiums and loan amortizations to the GSIS exposes the NIA to risk of paying interest, surcharges and penalties, and may affect the eligibility to GSIS benefits of member-employees.
- 10.8. **We reiterated our previous years' recommendation that top Management direct the NIA officials and personnel concerned to immediately remit the premium contributions and loan repayments/amortizations of the employees to the GSIS to avoid unnecessary interest, penalties and surcharges that might be imposed by the GSIS for delayed remittance.**
- 10.9. Management commented the following:
- a. In NIA CO, the remittances for mandatory deductions are now lodged within the duties and responsibilities of the Administrative Department, particularly the Human Resources Division (HRD). The Accounting Division's participation includes review and constant monitoring as to the unremitted mandatory deductions, if any. The Accounting Division has established a close coordination with the HRD to regularly monitor said remittances and to avoid non-compliance or late compliance. For the unremitted premium contributions and loan amortizations from prior years, they have created a task force to evaluate and reconcile the issue. They have already made representations to GSIS to explore options for settlement for any unreconciled amounts and to negotiate the settlement of accumulated interests and penalties thereof. As of year-end, the task force has almost completed their evaluation and assessment and once completed, the NIA will remit unremitted premium contributions and loan amortizations which were inadvertently overlooked or assessed by the previous handlers.
 - b. In RO No. III, Management clarified that they are religiously remitting the GSIS contributions monthly. The RO is currently coordinating with and conducting reconciliation with the IMOs to account for the unremitted amounts reflected in the books of accounts, and they will make the necessary adjustments based on the reconciliation. Most of the reflected amounts pertained to prior years' balances that resulted from erroneous entries.
 - c. In RO No. IV-B, Management reported that there were no delays in the remittance of current premiums and loan amortizations to GSIS. The unremitted amount is subject to reconciliation and adjustment due to the implementation of the CPCS. They assured that NIA will not bear the risk of paying interest, surcharges, or penalties, and guaranteed that employees/members will retain their GSIS eligibility.
 - d. In RO No. V, Management explained that the delay in remittances primarily stemmed from the ongoing reconciliation of mandatory deductions withheld from both prior and current years. They assured that they are proactively addressing the discrepancies and ensuring accurate reporting and remittance of all statutory obligations. Moving

forward, they committed to implementing additional internal controls to streamline the reconciliation process and prevent delays in statutory remittances.

- e. In RO No. IX, Management commented that the unremitted balance resulted from a salary adjustment that was not yet reflected in the GSIS system. Hence, the amount withheld could not be fully remitted, as GSIS only accepts the amount due as shown in their system.
- f. In RO No. X, they acknowledged that outstanding balances remain across all offices and are currently being verified through reconciliation with GSIS records of unpaid premiums, as well as a review of prior years' transactions.
- g. In RO No. XI, Management acknowledged lapses in bookkeeping across the offices. Upon their inquiry with GSIS, it was determined that a system issue caused an overlap between salary differential and salary increment records, thus, the payments were uploaded offline. The GSIS Branch in Tagum indicated that they aim to manually input the data by the second quarter to ensure successful remittance. They also committed to conducting a detailed reconciliation of their inter-agency payables.
- h. In RO No. XII, the Managements of SCSIMO and SKIMO agreed to the recommendations and committed to their implementation but will still recompute the unremitted amounts.

COMPLIANCE WITH RA NO. 10606, NATIONAL HEALTH INSURANCE ACT

11. Premiums contributions due to PhilHealth amounting to P1.331 million pertaining to CY 2024 and prior years' contributions were not yet remitted to PhilHealth, contrary to Sections 11 and 18(b) of the IRR of RA No. 10606.

- 11.1. Sections 11 and 18 (b) of the IRR of RA No. 10606 or the "National Health Insurance Act of 2013" state that:

Section 11. Remittance of Premium Contributions

Remittance of contribution shall be mandatory for all members. It shall be made to PhilHealth offices or to any of the accredited collecting agents. Failure to timely remit the appropriate premium contribution shall be subject to interest and penalties as prescribed by the Corporation without prejudice to other applicable penalties herein provided.

Section 18. Payment of Premium Contributions

- b. The monthly premium contribution of employed members shall be remitted by the employer on or before the date prescribed by the Corporation.*

- 11.2. In addition, PhilHealth Circular No. 0001, Series of 2014, dated January 9, 2014, prescribes the revised payment schedule for the applicable month starting March 2014 onwards for the Formal Sector, specifically all Government and Private Employers, as follows:

Existing	New Payment Schedule	
Every 10 th day of the month following the applicable period	Employers with PENs ending in 0-4	Every 11 th -15 th day of the month following the applicable period
	Employers with PENs ending in 5-9	Every 16 th – 20 th day of the month following the applicable period

- 11.3. Considering that NIA's PhilHealth Employer No. (PEN) - 140474000005, ends with "5", it should remit to PhilHealth every 16th - 20th day of the month following the applicable period.
- 11.4. However, verification disclosed that of the total unremitted PhilHealth premium contributions in the amount of P5.289 million as of December 31, 2024, pertaining to CY 2024 and prior years' premiums in CO, 10 ROs, JRMP-II and three (3) IMOs, only the amount of P3.958 million was remitted in January 2025, leaving an unremitted balance in the amount of P1.331 million, breakdown in Table 23.

Table 23 - Unremitted Balances of PhilHealth Premium Contributions

Office Involved	Unremitted Balance as of December 31, 2024	Remittances/ Adjustments made in January 2025	Unremitted Balances		
			Current Year	Prior Years	Total
CO	P 1,423,342	P 1,365,305	P 47,642	P 10,395	P 58,037
CAR	130,143	125,209	-	4,934	4,934
RO No. III	106,367	80,022	26,345	-	26,345
RO No. IV-A	97,731	38,819	-	58,912	58,912
RO No. IV-B	1,125,217	444,497	265,173	415,547	680,720
RO No. V	311,624	203,717	59,188	48,719	107,907
RO No. VI	204,518	(14,143)	118,272	100,389	218,661
JRMP-II	470,754	469,664	1,090	-	1,090
RO No. VII	527,123	519,017	(4,200)	12,306	8,106
RO No. IX	259,907	248,940	10,967	-	10,967
RO No. X-LAMISCA IMO	160,527	110,597	(1,300)	51,230	49,930
RO No. XI	167,132	111,426	55,706	-	55,706
RO No. XII-SCSIMO	(6,596)	-	(6,596)	-	(6,596)
RO No. XII-SKIMO	100,693	88,822	11,871	-	11,871
RO No. XIII	210,127	166,171	-	43,956	43,956
	P 5,288,609	P 3,958,063	P 584,158	P 746,388	P 1,330,546

- 11.5. The unremitted balances could be attributed to several factors, including the implementation of the CPCS, delays and discrepancies in remittances (both under- and over-remittances), recording and posting errors, missing transactions, the transfer of financial records and bookkeeping responsibilities from ROs to IMOs, and inadequate monitoring of the

withholding and remittance of premiums and loan amortizations in prior years.

- 11.6. The delay in the remittance to PhilHealth of premium contributions may compromise the benefits of the NIA employees, and exposes NIA to interest and penalties that will be imposed by the PhilHealth, as provided under Section 11 of the IRR of RA No. 10606.
- 11.7. **We reiterated our previous years' recommendation that top Management direct the concerned personnel to remit the balance of premium contributions to PhilHealth and henceforth, implement control measures to ensure timely and complete remittance thereof.**
- 11.8. Management commented the following:
 - a. In RO No. III, Management commented that they will conduct a reconciliation and analysis of the remaining Due to PhilHealth balances and make the necessary adjustments. They will also evaluate their system for withholding and remitting contributions to ensure that the amounts withheld are remitted within the prescribed period.
 - b. In RO No. IV-B, Management commented that there were no delays in the remittance of current premium contributions to PhilHealth. The unremitted amount is subject to reconciliation and adjustments due to the implementation of the CPCS. These CPCS-related adjustments are being properly accounted for by accountable officers before remittance to prevent further errors. They further committed that they will not cover any penalties, if incurred, and will request the PhilHealth for the reversal of any such penalties or surcharges. If the request is denied, the accountable officer—not the agency will shoulder the cost, thereby posing no financial risk to the government and ensuring that employee benefits are not compromised.
 - c. In RO No. V, Management explained that the delay in remittances primarily stemmed from the ongoing reconciliation of mandatory deductions withheld from both prior and current years. Further, they assured that they are proactively addressing the discrepancies and ensuring the accurate reporting and remittance of all statutory obligations. Moving forward, they committed to implementing additional internal controls to streamline the reconciliation process and prevent delays in the remittance of statutory obligations.
 - d. In RO No. XII, Management of SKIMO agreed to the recommendations and committed to their implementation but will still recompute the unremitted PhilHealth contributions.

COMPLIANCE WITH RA NO. 9679 (Pag-IBIG)

12. Premium contributions and loan amortizations due to Pag-IBIG Fund in the amount of P3.749 million, pertaining to CY 2024 and prior years' unremitted balances, were not yet remitted to the Home Development Mutual Fund (HDMF), contrary to Section 3(a), Rule VII of the IRR of RA No. 9679 and Item 4, Part E of HDMF Circular No. 275 dated January 22, 2010, thus exposing the NIA to additional charges in the form of interest and penalties for late remittance, and might affect the benefits of member-employees.

- 12.1. Section 3(a), Rule VII of the IRR of RA No. 9679 or the "Home Development Mutual Fund Law of 2009, otherwise known as Pag-IBIG (Pagtutulungan sa kinabukasan: Ikaw, Bangko, Industriya at Gobyerno) Fund", provides that:

All employers shall remit to the Fund their contributions and the contributions of their covered employees as well as the latter's loan amortizations or payments to the Fund xxx.

- 12.2. In addition, Item 4, Part E of HDMF Circular No. 275 dated January 22, 2010 provides that:

Employers shall remit the required monthly employer and employee contributions to the nearest Pag-IBIG branch or its authorized collecting banks, together with the duly accomplished Membership Contribution Remittance Form (MCRF), in accordance with the following remittance schedule:

<i>First Letter of employee's name</i>	<i>Due date</i>
<i>A to D</i>	<i>10th to 14th day of the month following the period covered</i>
<i>E to L</i>	<i>15th to the 19th day of the month following the period covered</i>
<i>M to Q</i>	<i>20th to the 24th day of the month following the period covered</i>
<i>R to Z, Numeral</i>	<i>25th to the end of the month following the period covered</i>

*Failure or refusal of the employer to pay or to remit the contributions herein prescribed shall not prejudice the right of the covered member to the benefits under the Fund. Such employer shall be charged a penalty equivalent to **1/10 of 1% per day of delay** of the amount due starting on the first day immediately following the due date until the date of full settlement.*

- 12.3. Verification disclosed that of the total unremitted Pag-IBIG premium contributions and loan amortizations in the amount of P7.431 million as of December 31, 2024, pertaining to CY 2024 and prior years' unremitted balances, in CO, 10 ROs, JRMP-II, and three (3) IMOs, only the amount of

P3.681 million was remitted in January 2025, leaving an unremitted balance of P3.749 million, breakdown shown in Table 24.

Table 24 - Unremitted Balances of Pag-IBIG Premium Contributions and Loan Amortizations

Office Involved	Unremitted Premiums and Loan Amortizations as of December 31, 2024	Remittance/ Adjustments made in January 2025	Unremitted Balances		
			Current Year	Prior Years	Total
CO	2,012,199	736,422	400	1,275,377	1,275,777
CAR	256,252	216,800	-	39,452	39,452
RO No. III	58,065	56,149	1,916	-	1,916
RO No. IV-A	124,095	43,263	-	80,832	80,832
RO No. IV-B	293,962	263,466	(59,463)	89,959	30,496
RO No. V	289,826	201,139	55,863	32,824	88,687
RO No. VI	279,453	9,200	6,412	263,841	270,253
JRMP-II	613,434	612,764	670	-	670
RO No. VII	453,434	444,943	(691)	9,182	8,491
RO No. IX	455,317	363,558	70,050	21,709	91,759
RO No. X-LAMISCA IMO	202,401	250,760	3,222	(51,581)	(48,359)
RO No. XI	699,737	131,835	567,902	-	567,902
RO No. XII-SCSIMO/SKIMO	680,941	-	660,059	20,882	680,941
RO No. XIII	1,011,485	350,995	-	660,490	660,490
	7,430,601	3,681,294	1,306,340	2,442,967	3,749,307

- 12.4. The factors identified contributing to the unremitted balance include, among others, over-withholding of employees' shares, unreconciled records, negative or abnormal SL balances, and errors in recording.
- 12.5. The delay in the remittance of Pag-IBIG premium contributions and loan amortizations exposes the NIA to interest and penalties that will be imposed by the HDMF, as provided under Item 4, Part E of HDMF Circular No. 275 dated January 22, 2010.
- 12.6. **We reiterated our previous years' recommendation that the top Management direct the concerned personnel to remit the balance of premium contributions and loan amortizations to HDMF and henceforth, implement control measures to ensure timely and complete remittance thereof.**
- 12.7. NIA Management commented the following:
- In RO No. III, Management is investigating and analyzing the remaining balances per office, including negative balances that can be adjusted through individual SL balances. They will conduct reconciliation with the IMO offices and make the necessary adjustments. Also, they informed that they are continuously improving their financial reporting and processes to comply with COA recommendations.

- b. In RO No. IV-B, Management reported that there were no delays in the remittance of premiums and loan amortizations to HDMF in CY 2024. The unremitted balance is still undergoing reconciliation. They further justified that over-remittances were credited to the members' individual accounts as savings, so no employee benefits were compromised. Furthermore, they clarified that the Agency will not bear the cost of penalties in case of late or delayed remittances; any such penalties will be charged to the Accountable Officer.
- c. In RO No. V, Management explained that the delay in remittances primarily stemmed from the ongoing reconciliation of mandatory deductions withheld from both prior and current years. Further, they assured that they are proactively addressing the discrepancies and ensuring the accurate reporting and remittance of all statutory obligations. Moving forward, they committed to implementing additional internal controls to streamline the reconciliation process and prevent delays in the remittance of statutory obligations.
- d. In RO No. XII, the Management of SCSIMO agreed to the recommendations and committed to their implementation but will still recompute the said unremitted Pag-IBIG contributions.

SUMMARY OF AUDIT SUSPENSIONS, DISALLOWANCES, AND CHARGES

13. As of December 31, 2024, the total unsettled audit suspensions, disallowances and charges for all funds amounted to P1.080 billion, P4.158 billion, P2.175 million, respectively. In addition, there is an unsettled audit suspension in the amount of USD3.864 million under the General Fund. The summary of the audit suspensions, disallowances and charges for CY 2024 is shown in Table 25, while the details and status of the unsettled balances are presented in **Annex C**, Part IV of this Report.

**Table 25 - Summary of Audit of Suspensions, Disallowances and Charges
For the CY 2024**

	Beginning Balance, January 01, 2024	Adjustments	Adjusted Beginning Balance, January 01, 2024	Issuances CY 2024	Compliance/ Settlements CY 2024	Ending Balance, December 31, 2024
I. Suspensions	P 1,167,518,535	P -	P 1,167,518,535	P 3,255,084	P 90,882,683	P 1,079,890,936
	USD 3,863,967	-	USD 3,863,967	-	-	USD 3,863,967
II. Disallowances	P 4,154,817,889	P 3,841,797	P 4,158,659,686	P 7,660,974	P 8,796,236	P 4,157,524,424
III. Charges	P 2,225,264	-	P 2,225,264	-	P 50,673	P 2,174,591
Total Philippine Peso	P 5,324,561,688	P 3,841,797	P 5,328,403,485	P 10,916,058	P 99,729,592	P 5,239,589,951
Total US Dollar	USD 3,863,967	-	USD 3,863,967	-	-	USD 3,863,967

- 13.1. We reiterated our previous years' recommendation that Management vigorously enforce the settlement/collection of the outstanding disallowances and charges specifically those that have become final and executory by regularly sending demand letters to the persons liable.

**PART III - STATUS OF IMPLEMENTATION
OF PRIOR YEARS' AUDIT
RECOMMENDATIONS**

PART III - STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

Of the 49 audit recommendations embodied in the prior years' Annual Audit Reports (AARs), 8 were implemented, 35 were not implemented and 6 were closed, details are as follows:

Reference	Observations	Recommendations	Actions Taken/Comments
2023 AAR			
FINANCIAL Observation (AO) No. 1 Page 116	The faithful representation in the financial statements and verifiability of the balances as at December 31, 2023 of two (2) major asset accounts, i.e. Receivables and Property, plant and equipment (PPE) with carrying amounts of P3.057 billion and P293.208 billion, respectively; and three (3) major liability accounts, i.e. Financial liabilities, Inter-agency payables and Trust liabilities in the amounts of P2.681 billion, P79.180 billion and P2.935 billion, respectively, could not be established, contrary to Paragraphs 3.10 and 3.26 of the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities (Conceptual Framework) and Paragraph 27 of International Public Sector Accounting Standard (IPSAS) 1, in view of the following:	We reiterated our previous years' recommendations and top Management agreed to direct:	Updated and reiterated in Part II - Observation and Recommendation No. 1 of this Report.
		a. Finance Manager to instruct the Accounting Division to coordinate with the NGAs and GCs concerned for the reconciliation of the variances noted between the balances per books of the NIA vis-a-vis confirmed balances and make necessary adjustments in the books, if warranted;	Not Implemented. The reconciliation of the variances noted on the Inter-agency receivables and Inter-agency payables accounts with the concerned NGAs and GCs is still ongoing.
		b. Administrative Manager and Regional Managers to instruct the Inventory Committees of CO, ROs, PMOs and IMOs to conduct complete physical/inventory count of all PPEs annually, moving forward;	Not Implemented.
	a. Variances in the amounts of P597.709 million, P70.140 million, and P1,250.405 million in the Receivables-Inter-agency receivables-Due from national government agencies (NGAs), Receivables-Inter-agency receivables-Due from other government	c. Finance Manager, Administrative Manager and Regional Managers concerned to instruct the Accounting Division of CO and Accounting Sections of ROs/PMOs/IMOs and Inventory Committees of CO, ROs, PMOs and IMOs to reconcile the	Not Implemented.

Reference	Observations	Recommendations	Actions Taken/Comments
c.	Seven (7) liability sub-accounts, i.e. Financial liabilities-Accounts payable, Financial liabilities-Due to officers and employees, Inter-agency payables-Due to NGAs, Inter-agency payables-Due to other GCs, Trust liabilities-Guaranty/security deposits payable, Trust liabilities-Trust liabilities, and Trust liabilities-Disallowances/charges in the aggregate amount of P3.135 billion were only supported with Subsidiary Ledgers (SLs) but with incomplete data/details; and	prescribed under the GAM, Volume II; and	Not Implemented.
b.		Complete the details/ information in the SLs of the seven (7) liability sub-accounts.	
d.	Presence of abnormal balances in the total amount of P161.204 million in seven (7) liability sub-accounts, i.e. Financial liabilities-Accounts payable and Due to officers and employees; Inter-agency payables-Due to other GCs, Due to GSIS, Due to Pag-IBIG, Due to PhilHealth; and Trust liabilities – Guaranty / security deposits payable.		
AO No. 2 Page 129	The faithful representation in the combined financial statements and verifiability of the balances as at December 31, 2023 of five (5) major asset accounts, i.e. Cash and cash equivalents, Receivables, Inventories, PPE and Other assets (current); and six (6) major liability	We recommended that top Management instruct the Accounting Division in the NIA CO to: a. Exert best effort to locate all the accounting records and supporting documents of the inactive accounts to	Updated and reiterated in Part II - Observation and Recommendation No. 2 of this Report. Not Implemented.

Reference	Observations	Recommendations	Actions Taken/Comments
	accounts, i.e. Financial liabilities, Inter-agency payables, Intra-agency payables, Trust liabilities, Other payables and Deferred credits/unearned revenue were not established due to inclusion of the balances of inactive 43 asset sub-accounts and 14 liability sub-accounts in the aggregate amounts of P20.455 billion and P49.619 million, respectively, in view of the lack of complete accounting records/documents, and were only supported by TBs of 73 inactive/unidentified projects, contrary to Paragraph 3.26 of the Conceptual Framework and Paragraph 27 of IPSAS 1.	substantiate the recognition thereof in the books of accounts; and b. Consider availing the one-time cleansing of all dormant accounts as prescribed under COA Circular No. 2023-008 dated August 17, 2023, re: <i>Guidelines on the Proper Disposition of Dormant Accounts of National Government Agencies (NGAs) and Instrumentalities, Local Government Units (LGUs) and Government Corporations (GCs), Amending COA Circular No. 2016-005 dated December 19, 2016 re: Guidelines and Procedures on the Write-off of Dormant Receivable Accounts, Unliquidated Cash Advances, and Fund Transfers of NGAs, LGUs and GCs</i>, for the fair presentation of accounts balances in the financial statements.	Not Implemented. On May 21, 2024, Management requested COA's approval to extend their deadline for implementing the one-time cleansing of dormant accounts under COA Circular No. 2023-008 dated August 17, 2023, which was duly granted, until August 25, 2025.
AO No. 3 Page 131	The faithful representation in the financial statements and verifiability of the balance of Accumulated surplus/(deficit) account in the amount of P224.399 billion as at December 31, 2023 were not obtained due to the recognition of Prior period adjustments and other adjustments covering	We reiterated our previous year's recommendations that top Management direct the Finance Manager of the CO and Regional Managers of the ROs to instruct the Accounting Division of CO and Accounting Sections of ROs/PMOs/IMOs to:	

Reference	Observations	Recommendations	Actions Taken/Comments
	calendar years (CYs) 2020 to 2023 in the total debits and credits amounting to P6.527 billion and P16.020 billion, respectively, without relevant documents to substantiate the adjustments made to restate various assets, liabilities, income and expense accounts in prior years due to errors, omissions and misstatements, arising from inability to use, or misuse of, reliable information, contrary to Paragraph 3.26 of the Conceptual Framework and Paragraph 27 of IPSAS 1.	a. Ensure that all JEVs drawn to recognize the Prior period adjustments are duly supported with complete documentations and approved by authorized officials, moving forward; and b. Submit immediately for audit the supporting documents covering CYs 2020 to 2023 unsupported Prior period adjustments and Other adjustments in the total debits and credits in the amounts of P6.527 billion and P16.020 billion, respectively.	Implemented. Implemented.
NON-FINANCIAL AO No. 4 Page 136	Deficient planning and monitoring of the implementation of the irrigation contracts/projects by the NIA resulted in, among others: a. Incurrence of significant delays ranging from 31 to 1,113 calendar days in the implementation of 161 irrigation contracts/projects with total cost of P2.042 billion that were programmed to be completed in CYs 2021, 2022 and 2023; and, suspension of and/or granting of contract time extensions (CTEs) on 75 contracts with total cost in the amount of P5.063 billion and one (1) contract in the amount of	We reiterated our previous years' audit recommendations that top Management instruct the NIA officials and personnel in the CO, ROs, PMOs and IMOs concerned to: a. Adhere strictly to the pertinent provisions of RA No. 9184 and its 2016 Revised IRR in the planning/procurement of the irrigation contracts/projects to be implemented, and ensure that no bidding and awarding of contract for infrastructure projects are made unless detailed engineering investigations, surveys and designs, including	Updated and reiterated in Part II - Observation and Recommendation No. 3 of this Report. Not Implemented.

Reference	Observations	Recommendations	Actions Taken/Comments
	\$193.494 million, which further delay the completion of these irrigation projects; thus depriving the intended beneficiaries of the timely use thereof;	the acquisition of the ROW, peace and order situation and other relevant conditions are duly considered to ensure that all irrigation contracts/projects are efficiently carried out/implemented;	
	b. Negative slippages ranging from 0.03 to 93.00 per cent incurred by the contractors in the implementation of 24 on-going irrigation projects costing P4.228 billion, which further delay the completion thereof;	b. Require the contractors to regularly submit progress billings and status of work accomplishments, ensure immediate validation of the reports and inspection of projects, address the causes of the delays/suspension and grant of time extensions, and enforce the forfeiture of performance securities and/or imposition of liquidated damages for delays where contractors are at fault;	Not Implemented.
	c. Termination of two (2) irrigation contracts with total contract cost of P116.638 million due to contractor's fault or for convenience, thus wastage of government funds;		
	d. Cumulative positive variation orders for 12 infrastructure projects with total contract cost of P182.413 million implemented by NIA CAR, exceeded the 10 per cent of the original contract price, contrary to Item 1.4 of Annex E of the 2016 Revised Implementing Rules and Regulations (IRR) of RA No. 9184; and	c. Consider rescinding/terminating the contracts and forfeit the contractor's performance security for projects with negative slippages of more than 15 per cent resulting from contractor's fault or negligence and initiate the immediate take over process of the terminated projects to facilitate their completion;	Not Implemented.
	e. Various deficiencies, such as, damaged canal, non-operational, delayed construction, among others, on 29 completed infrastructure projects with	d. Ensure that a thorough inspection and validation	Not Implemented.

Reference	Observations	Recommendations	Actions Taken/Comments
	total cost of P294.911 million were noted during the technical/ocular inspection, in NIA MARIIS, CAR, and three (3) IMO's; while nine (9) irrigation systems were not properly maintained, hence depriving the beneficiaries of the full use of these irrigation projects.	of the actual accomplishments on all infrastructure projects submitted for progress billing are conducted and that the detailed status reports showing the accurate actual work accomplished, percentage of slippage, reasons for delay, suspension and/or termination, and other pertinent data are prepared, to avoid payments of defective works;	
		e. File appropriate charges against erring/defaulting contractors; and	Not Implemented.
		f. Consider imposing administrative sanctions against NIA officials and personnel who are remiss in their duties, specifically in planning and monitoring of the implementation of irrigation contracts/projects, that resulted in delays, suspensions, terminations, and wastage of government funds.	Not Implemented.
		We further recommended that top Management instruct the Regional Manager of NIA CAR to ensure that any Variation Order does not exceed 10 per cent of the original contract price in accordance with Item 1.4 of Annex "E" of the 2016 Revised IRR of RA No. 9184.	Implemented. The NIA's directive instructing the Regional Manager of NIA-CAR to ensure compliance with the 10 per cent limit on Variation Order/s was implemented and is subject to continuous monitoring.

Reference	Observations	Recommendations	Actions Taken/Comments
AO No. 5 Page 145	The pertinent provisions of RA No. 9184 and its 2016 Revised IRR, particularly on the conduct of Pre-procurement, Pre-bid Conference, Advertising and Posting of Invitation to Bid (ITB), Opening of Bids, Bid Evaluation, issuance of Notice of Award (NOA) and Notice to Proceed (NTP), and the corresponding requirements on timelines within which procurement activities are to be conducted, were not strictly adhered to by the NIA ROs in the procurement of 165 infrastructure contracts/projects with total cost of P1.602 billion, posing risk that the infrastructure contracts/projects were awarded to the contractors who might not be eligible and responsive with the requirements of the contracts.	We reiterated our previous year's recommendation and top Management agreed to require the Regional/Project Managers of ROs and PMOs concerned to ensure that the NOA and NTP are posted in the Philippine Government Electronic Procurement System (PhilGEPS), the NIA website, and in any conspicuous place in the premises of NIA within the period required under Sections 37.1.6 and 37.4.2 of the 2016 Revised IRR of RA No. 9184. We further recommended that top Management direct the Regional/Project Managers of ROs, PMOs and IMOs concerned to: a. Instruct the BAC, its Secretariat and the Technical Working Group (TWG) to thoroughly comply with the procurement procedures and timelines prescribed under RA No. 9184 and its 2016 Revised IRR to ensure transparency and efficiency in the NIA's procurement activities by: - a.1. Sending invitation to observers, in addition to the	Updated and reiterated in Part II - Observation and Recommendation No. 4 of this Report. Not Implemented.

Reference	Observations	Recommendations	Actions Taken/Comments
		representative of COA, at least five (5) calendar days before the date of the procurement stage/activity, and to monitor the procurement proceedings as required under Sections 13.1 and 13.3 of the 2016 Revised IRR of RA No. 9184;	
		a.2. Posting the ITB for seven (7) calendar days at any conspicuous place within the premises of NIA, in accordance with Section 21.2.1(a) of the 2016 Revised IRR of RA No. 9184;	Not Implemented.
		a.3. Exerting best efforts to complete the Bid Evaluation and Post-qualification process in accordance with Sections 32.4 and 34.8 of the 2016 Revised IRR of RA No. 9184; and	Not Implemented.
		a.4. Preparing the minutes of the pre-procurement conference, pre-bid conference and opening of bids, and the notices of Lowest Calculated Bid	Implemented.

Reference	Observations	Recommendations	Actions Taken/Comments
AO No. 6 Page 148	The NIA CO, six (6) ROs, UPRIS and five (5) IMOs were not able to recoup the advance payments to contractors/sub-contractors in the total amount of P1.057 billion for 154 contracts/projects which were either terminated, completed, or unknown status, contrary to Paragraph 46 of the General Conditions of the Contract (GCC) of the 5 th Edition of the Philippine Bidding Documents (PBD) for the Procurement of Infrastructure Projects. The non-recoupment of the advances deprived the NIA of the funds for its other projects, giving unwarranted benefits to contractors, and poses risk of	pursuant to Sections 6.4, 22.4 and 25.6 and Item 13.2 of Appendix 3 of the 2016 Revised IRR of RA No. 9184;	
		b. Require the contractors with completed projects to post warranty security for structural defects and failures, as stipulated in Section 62.2.3.3 of the 2016 Revised IRR of RA No. 9184; and	Implemented.
		c. Instruct the Project-in-Charge by administration to strictly observe the P500,000.00 limitation set forth under Item 4.8 of Appendix 1 of the 2016 Revised IRR of RA No. 9184.	Implemented.
		We reiterated our prior years' audit recommendations that top Management:	Updated and reiterated in Part II - Observation and Recommendation No. 5 of this Report.
		a. Direct the Legal Services of CO and concerned ROs to Blacklist the defaulting contractors who did not return the advance payments for the 154 terminated, completed or unknown status contracts, pursuant to Item 6, Appendix 17 of the 2016 Revised IRR of RA No. 9184;	Not Implemented. NIA CO is undertaking preparatory steps for blacklisting, but no contractors have been blacklisted in calendar year 2024.
		b. Formulate a policy or guidelines, consistent	Not Implemented.

Reference	Observations	Recommendations	Actions Taken/Comments
	possible loss of government funds as some of the contractors could no longer be located and the performance securities posted by them were already expired.	with the existing rules and regulations, particularly in ensuring that all approved Notices of Termination are timely communicated/furnished to the Accounting Division in the CO and Accounting Section in the ROs and the advances to contractors are recouped within 28 days from the Notice of Termination pursuant to Paragraph 46, GCC of the 5 th Edition of the PBD for the Procurement of Infrastructure Projects; and	Management has started formulating guidelines for timely communication of Notices of Termination to the Accounting Division/Section in the Central Office (CO) and Regional Offices (ROs), and for recouping advances to contractors within 28 days as per GCC of the 5th Edition of the PBD for Infrastructure Projects.
		c. Require the officers and personnel concerned in the CO and ROs to exert utmost efforts to recoup the advance payments to contractors in the total amount of P1.057 billion, and hold them responsible in case of non-recoupment thereof, if warranted.	Not Implemented. In CY 2024, the balance of unrecouped advances to contractors decreased due to the recoupment in the amount of P50.490 million and the reclassification of P15.029 million to Due from other funds/Other receivables.
		We further recommended that top Management require the Legal Services to initiate legal proceedings against defaulting contractors, if warranted, or negotiate repayment terms with the contractors, or pursue bond claims from the surety companies to recoup the advance payments.	Not Implemented. The amount of P819.360 million out of the P1.057 billion unrecouped advance payments to contractors in CY 2023 was already under legal or arbitration proceedings as of December 31, 2024.

Reference	Observations	Recommendations	Actions Taken/Comments
AO No. 7 Page 152	Surety Bonds/Bank Guarantees in the total amount of P274.107 million posted by the Contractors to guarantee the 15 per cent advance payments were no longer valid due to non-payment of annual premiums by the Contractors, contrary to Item 4.2 of Annex E of the 2016 Revised IRR of RA No. 9184, and consequently posing a significant risk that NIA might not be able to recover or recoup the advances to contractors in case of termination or abandonment of contracts.	We recommended that top Management direct the Finance and Engineering Department Managers of CO and Regional Manager of RO No. XIII to instruct the Construction Management Division/Monitoring Unit to: a. Require the contractors concerned to pay the premiums in arrears of the surety bonds/bank guarantees and provide the NIA offices concerned proof of payment of the premiums to ensure the validity thereof; and b. Designate a responsible personnel or section to monitor the validity of surety bonds/bank guarantees and all similar insurance policies, so as to promptly notify the concerned contractors to pay the premiums due.	Implemented. Contractors settled the premiums in arrears and submitted proofs of payment, and the policy contracts now indicate the validity period from effectivity date up to the expiration date. Implemented. Responsible personnel were designated to regularly monitor the validity of surety bonds and similar insurance policies.
AO No. 8 Page 155	Insurable PPEs and other assets with total cost of P75.113 billion were not insured with the General Insurance Fund (GIF) of the Government Service Insurance System (GSIS) in CY 2023, contrary to the provisions of RA No. 656, as amended, and COA Circular No. 2018-002 dated May 31, 2018; thus, exposing the NIA to the risk of non-indemnification in the event of loss or damage to such	We reiterated our previous years' recommendations that top Management: a. Allocate funds/budget yearly for the insurance premiums of all insurable PPEs and other assets of the NIA in compliance with RA No. 656, as amended; b. Instruct all personnel concerned to prepare the PIF annually to	Updated and reiterated in Part II - Observation and Recommendation No. 7 of this Report. Not Implemented. Not Implemented.

Reference	Observations	Recommendations	Actions Taken/Comments
	properties due to fortuitous events and casualty.	ensure that all insurable assets of the NIA will be covered by insurance with the GIF of the GSIS; and	
		c. Impose sanctions for non-compliance as duly provided under Section 5.5 of COA Circular No. 2018-002, if warranted.	Not Implemented.
		We further recommended that top Management instruct the Regional Managers of the ROs to require the Property Officers to prepare consolidated and updated PIFs as the basis for the centralized payment of insurance premiums for all NIA PPEs nationwide.	Not Implemented.
AO No. 9 Page 159	The NIA was able to have a Philippine Commission on Women (PCW)-endorsed GAD Plan and Budget (GPB) in CY 2023 in the amount of P3.609 billion out of P40.843 billion or 8.84 per cent of the approved appropriation for CY 2023 of the NIA, in consonance with PCW-National Economic and Development Authority (NEDA)-DBM Joint Circular (JC) No. 2012-01. However, existing rules and regulations on GAD were not fully complied with in view of the following deficiencies noted in the mainstreaming of GAD perspective in the NIA's operation:	We reiterated our previous years' recommendations and top Management agreed to direct the GFPS of NIA to:	Updated and reiterated in Part II - Observation and Recommendation No. 8 of this Report.
		a. Finalize the six-year GAD Agenda, and to consider seeking the assistance of the PCW in the finalization thereof, pursuant to the pertinent provisions of the PCW-NEDA-DBM JC No. 2012-01 and PCW MC No. 2018-04 dated September 19, 2018;	Not Implemented.
		b. Formulate an effective monitoring system to ensure that all the identified GAD PAPs will be timely and fully	Not Implemented.
	a. Absence of a six-year GAD Agenda, which is the Agency's strategic		

Reference	Observations	Recommendations	Actions Taken/Comments
	framework and plan on gender mainstreaming and achieving women's empowerment and gender equality, contrary to Section 5.1 of the PCW-NEDA-DBM JC No. 2012-01; and PCW MC No. 2018-04 dated September 19, 2018, hence, there is no assurance that the Agency-specific priority gender-issues are completely identified and addressed;	undertaken within the year; and	
	b. In CY 2023, the NIA reported implementation of 110 out of the target of 208 GAD-related Programs, Activities, and Projects (PAPs), hence only the amount of P1.854 billion or 51.37 per cent was utilized out of the allocated amount of P3.609 billion, due to inadequate design, monitoring and evaluation of the PAPs, depriving the targeted beneficiaries of the benefits expected from these planned PAPs;	c. Update GAD database containing gender statistics and sex-disaggregated data to ensure a more effective GAD planning, budgeting as well as implementation of GAD PAPs.	Not Implemented.
		We further recommended that top Management require the Finance Manager to assign RCs and RC codes in consonance with COA Circular No. 2021-008 dated September 6, 2021 to enhance monitoring, tracking and reporting for GAD-related expenditures.	Not Implemented.
	c. Absence of updated GAD database containing gender statistics and sex-disaggregated data since the Agency's data were gathered in CY 2017, thus might no longer be effective as bases or inputs for planning, budgeting and in identifying the current gender issues to be		

Reference	Observations	Recommendations	Actions Taken/Comments
	addressed by the Agency; and		
	d. Non-assignment of Responsibility Centers (RCs) for GAD to properly account for the GAD expenditures and other GAD-related financial transactions, contrary to COA Circular No. 2021- 008 dated September 06, 2021.		
AO No. 10 Page 166	Taxes withheld in the total amount of P15.809 million pertaining to taxes in CY 2023 and prior years were not yet remitted to the Bureau of Internal Revenue (BIR), contrary to Item II (1) (c) of BIR Revenue Memorandum Order (RMO) No. 8-2003 dated March 3, 2003 and Item B (4) of BIR Revenue Memorandum Circular (RMC) No. 23-2012 dated February 14, 2012, thus might result in the imposition of penalties and charges for delayed remittance and deprived the National Government of the immediate use of additional revenue.	We reiterated our previous years' recommendation that top Management direct the NIA officials and personnel concerned to immediately remit the withheld taxes to the BIR, and in case the latter impose penalties and charges due to late remittance, these shall be borne by the official and personnel concerned who failed to remit the taxes within the prescribed period.	Not Implemented. Updated and reiterated in Part II - Observation and Recommendation No. 9 of this Report.
AO No. 11 Page 168	Premiums contributions and loan amortizations due to GSIS in the total amount of P27.275 million pertaining to CY 2023 and prior years' contributions/amortizations were not yet remitted to the GSIS, contrary to RA No. 8291, otherwise known as the Government Service Insurance Act of 1997, thus, exposing NIA to additional charges in the form of interest, penalties and surcharges, and	We reiterated our previous years' recommendation that top Management direct the NIA officials and personnel concerned to immediately remit the premium contributions and loan repayments/amortizations of the employees to the GSIS to avoid unnecessary interest, penalties and surcharges that will be imposed by the GSIS for delayed remittance.	Not Implemented. Updated and reiterated in Part II - Observation and Recommendation No. 10 of this Report.

Reference	Observations	Recommendations	Actions Taken/Comments
	might affect on the eligibility to benefits of member-employees.		
AO No. 12 Page 170	Premiums contributions due to PhilHealth amounting to P5.110 million pertaining to CY 2023 and prior years' contributions were not yet remitted to PhilHealth, contrary to Sections 11 and 18(b) of the IRR of RA No. 10606.	We recommended that top Management direct the concerned personnel to remit the balance of premium contributions to PhilHealth and henceforth, implement control measures to ensure timely and complete remittance thereof.	Not Implemented. Updated and reiterated in Part II - Observation and Recommendation No. 11 of this Report.
AO No. 13 Page 172	Premium contributions and loan amortizations due to Pag-IBIG Fund in the amount of P3.052 million, pertaining to CY 2023 and prior years' unremitted balances, were not yet remitted to the Home Development Mutual Fund (HDMF), contrary to Section 3(a), Rule VII of the IRR of RA No. 9679 and Item 4, Part E of HDMF Circular No. 275 dated January 22, 2010, thus exposing the NIA to additional charges in the form of interest and penalties for late remittance, and might affect the benefits of member-employees.	We recommended that the top Management direct the concerned personnel to remit the balance of premium contributions and loan amortizations to HDMF and henceforth, implement control measures to ensure timely and complete remittance thereof.	Not Implemented. Updated and reiterated in Part II - Observation and Recommendation No. 12 of this Report.
<u>2021 AAR</u> FINANCIAL AO No. 3 Page 88	The Property, Plant, and Equipment (PPE) account with carrying amount of P292.435 billion as at December 31, 2021 was net understated by P661.497 million due to: (a) recognition under Repairs and Maintenance - Other Structures expense account of P675.777 million payment for progress billing of a contractor	We recommended and top Management agreed to require the: a. Accounting Sections of the ROs concerned/ Accounting Division of CO to: a.1. Derecognize from the books of accounts the	Closed.

Reference	Observations	Recommendations	Actions Taken/Comments
	in Balog-Balog Multi-Purpose Project (BBMP), instead of PPE-Construction in Progress (CIP)-Other Structures account, thereby understating the PPE account and overstating the expense account by the said amount; and (b) non-derecognition of unserviceable PPE items totaling P73.062 million in NIA CO, three Irrigation Management Offices (IMOs) and one Project Management Office (PMO), which resulted in the overstatement of PPE account by P73.062 million and the Accumulated Depreciation and Accumulated Surplus/(Deficit) accounts by undetermined amounts; all in contrary to Paragraphs 13, 14, 24, 26, 30, 31 and 82 of IPSAS 17. Likewise, the non-reclassification from PPE-CIP account to the appropriate asset/expense accounts of completed infrastructure projects aggregating P12.507 billion, overstated the PPE-CIP account by the said amount and understated the appropriate asset/expense accounts by undetermined amounts.	unserviceable PPE items totaling P73.062 million upon disposal duly supported with IIRUP; and a.2. Analyze and complete the necessary documents and information to reclassify completed infrastructure projects totaling P12.507 billion from PPE-CIP account to appropriate PPE, Assistance to LGUs, and Assistance to NGOs/CSOs accounts, and recognize corresponding depreciation on the PPE sub-accounts affected; and b. Disposal Committee to prepare the IIRUP for the unserviceable PPE items totaling P73.062 million and submit a copy thereof to the Accounting Section/Division, as basis of the latter in the derecognition from the books of accounts the unserviceable properties.	For monitoring of the Regional Audit Teams of the implementation of the recommendation. Closed. For monitoring of the Regional Audit Teams of the implementation of the recommendation. Closed. For monitoring of the Regional Audit Teams of the implementation of the recommendation.

Reference	Observations	Recommendations	Actions Taken/Comments
Other Observations:			
	Unreconciled variance of P3.721 billion between the General Ledgers (GLs) balances of PPE sub-accounts in NIA CO totaling P16.935 billion vis-à-vis balances per PPE Ledger Cards (PPELCs) and CIP Ledger Cards (CIPLCs) of P13.214 billion.	We recommended and top Management agreed to direct the Accounting Division of CO to analyze and reconcile the discrepancy/variance of P3.721 billion between GLs balances of PPE sub-accounts and PPE-CIP account vis-à-vis balances per PPELCs and CIPLCs.	Closed. Related discussion in Part II - Observation and Recommendation No. 1 of this Report.
	Non-conduct of annual physical/inventory count of PPE items totaling P18.140 billion in NIA CO and RO No. III.	We recommended and top Management agreed to direct the Inventory Committees in NIA CO and RO No. III to conduct complete physical/ inventory count of PPEs, in compliance with Item 5.1 of COA Circular No. 2020-006 and NIA MC No. 84, s. 2018.	Closed. Related discussion in Part II - Observation and Recommendation No. 1 of this Report.
	Unreconciled variance in absolute amount of P68.358 billion between the PPE balances per GLs of P144.326 billion vis-à-vis balances per RPCPPEs totaling P79.391 billion in NIA CO, 12 ROs, six PMOs and two IMOs.	We recommended and top Management agreed to require the Accounting Sections of the ROs concerned/Accounting Division of CO to analyze and reconcile, in coordination with the Procurement and Property Sections of ROs and Procurement and Property Division of CO, the variance of P68.358 billion between the PPE sub-accounts balances per GLs and the RPCPPEs and accordingly, adjust/correct the affected records.	Not Implemented. Updated and reiterated in Part II - Observation and Recommendation No. 1 of this Report.
	Derecognition of PPE items with total cost of P462.028 million from the	We recommended and top Management agreed to request authority from COA	Closed.

Reference	Observations	Recommendations	Actions Taken/Comments
	books of accounts of RO No. VIII was not supported with complete documentation and without authority from COA, contrary to Item 8.1 of COA Circular No. 2020-006.	to support the derecognition from the books of accounts the PPE items in RO No. VIII totaling P462.028 million, to be accompanied with complete documentation, as required under Item 8.1 of COA Circular No. 2020-006; otherwise, reverse the entry made.	For monitoring of the Regional Audit Team concerned of the implementation of the recommendation.

PART IV - ANNEXES

**Breakdown of Fifty-Seven (57) Inactive Sub-Major Accounts
(Supported only by the Trial Balances of 73 Inactive/Unidentified Projects)
As at December 31, 2024**

No.	Account Title	Corporate Fund	General Fund	Total
ASSETS				
<u>Cash and cash equivalents</u>				
1.	Cash in bank-local currency, current account	P 27,121,506	P 21,883,328	P 49,004,834
2.	Petty cash	418,393	6,950	425,343
3.	Cash collecting officers	7,550	-	7,550
4.	Cash in bank-local currency, savings account	(4,890,670)	-	(4,890,670)
		22,656,779	21,890,278	44,547,057
<u>Receivables – net</u>				
5.	Accounts receivable	-	157,340	157,340
6.	Loans receivable-others	-	44,921	44,921
7.	Due from national government agencies (NGAs)	71,210	-	71,210
8.	Due from local government units (LGUs)	-	148,925	148,925
9.	Due from other government corporations (GCs)	1,423	-	1,423
10.	Due from other funds	361,429	-	361,429
11.	Due from regional/branch offices	17,000	-	17,000
12.	Due from central/home/head office	-	200	200
13.	Due from officers and employees	29,210	463,872	493,082
14.	Receivable-disallowances/charges	14,913	335,808	350,721
15.	Other receivables	1,743,178	4,394,197	6,137,375
		2,238,363	5,545,263	7,783,626
<u>Inventories</u>				
16.	Construction materials inventory	-	30,497	30,497
17.	Other supplies and materials Inventory	-	106,065	106,065
		-	136,562	136,562
<u>Property, plant and equipment (PPE)-net</u>				
18.	Water supply systems	1,754,951,234	8,037,868,685	9,792,819,919
19.	Other land improvements	299,141,519	4,050,844,335	4,349,985,854
20.	Buildings	478,549,131	37,332,479	515,881,610
21.	Agricultural and forestry equipment	-	514,220,366	514,220,366
22.	Land	82,500	77,504,342	77,586,842
23.	Other infrastructure assets	74,486,215	-	74,486,215
24.	Furniture and fixtures	34,002,749	13,871,249	47,873,998
25.	Technical and scientific equipment	-	11,127,627	11,127,627
26.	Office equipment -net	657,201	8,870,833	9,528,034
27.	Information and communications technology equipment -net	222,477	7,169,646	7,392,123
28.	Motor vehicles	-	3,055,826	3,055,826
29.	Communications equipment	-	1,597,566	1,597,566
30.	Disaster response and rescue equipment	-	317,500	317,500
31.	Books	-	7,909	7,909
32.	Military, police, and security equipment	-	46,410	46,410
33.	Other machinery and equipment	176,015	112,719,388	112,895,403
34.	Other PPE	-	120,900	120,900
35.	Construction in progress - infrastructure assets	572,070,606	4,296,378,594	4,868,449,200
		3,214,339,647	17,173,053,655	20,387,393,302
<u>Other assets - current</u>				
36.	Advances to contractors/sub-contractors	-	11,828,620	11,828,620
37.	Other prepayments	68,984	-	68,984
38.	Advances to officers and employees	-	263,645	263,645
39.	Advances to special disbursing officer	672,020	156,321	828,341
40.	Advances for payroll	-	(199,823)	(199,823)
41.	Other assets	174,475	2,048,265	2,222,740
42.	Guaranty deposits	3,259	-	3,259
43.	Other deposits	-	2,700	2,700
		918,738	14,099,728	15,018,466
		P3,240,153,527	P17,214,725,486	P20,454,879,013

No.	Account Title	Corporate Fund	General Fund	Total
LIABILITIES				
<u>Financial liabilities</u>				
1.	Accounts payable	P -	P 6,598,121	P 6,598,121
2.	Due to officers and employees	252,782	29,693	282,475
		252,782	6,627,814	6,880,596
<u>Inter-agency payables</u>				
3.	Due to Bureau of Internal Revenue (BIR)	1,244,691	3,760,524	5,005,215
4.	Due to Government Service Insurance System (GSIS)	89,565	170,723	260,288
5.	Due to Home Development Mutual Fund (Pag-IBIG)	22,388	72,826	95,214
6.	Due to Philippine Health Insurance Corporation (PhilHealth)	111,887	44,006	155,893
7.	Due to NGAs	21,122,491	609,970	21,732,461
8.	Due to other GCs	195,987	1,934,414	2,130,401
9.	Due to LGUs	(473)	541,405	540,932
10.	Due to Treasurer of the Philippines	203	-	203
		22,786,739	7,133,868	29,920,607
<u>Intra-agency payables</u>				
11.	Due to other funds	418,957	396,376	815,333
		418,957	396,376	815,333
<u>Trust liabilities</u>				
12.	Guaranty /security deposits payable	186,204	300,876	487,080
		186,204	300,876	487,080
<u>Other payables</u>				
13.	Other payables	6,413,365	5,838,579	12,251,944
		6,413,365	5,838,579	12,251,944
<u>Deferred credits/unearned revenue/income</u>				
14.	Other deferred credits	(736,981)	-	(736,981)
		(736,981)	-	(736,981)
57		P 29,321,066	P 20,297,513	P 49,618,579

Deficiencies Noted on Various Awarded Infrastructure Contracts For Calendar Year 2024

Observation	Implementing Office	Provision(s) of 2016 Revised IRR of RA No. 9184 not adhered to	No. of Contracts	Contract Amount	Specific Deficiencies/Lacking Documents/Remarks
The pertinent provisions of Republic Act (RA) No. 9184 and its 2016 Revised Implementing Rules and Regulations (IRR), particularly on the conduct of Detailed Engineering activities, Pre-procurement Conference, Advertising and Posting of Invitation to Bid (ITB), Bid Evaluation, Post-qualification, Contract Signing, issuance of Notice of Award (NOA) and Notice to Proceed (NTP), posting of Warranty Security, and the corresponding requirements on timelines within which procurement activities are to be conducted, were not strictly adhered to by the NIA Central Office (CO), Regional Offices (ROs), and Project Management Offices (PMOs), in the procurement of 292 infrastructure contracts/projects with total cost of P16.749 billion, posing risk that the infrastructure contracts/projects were awarded to the contractors who might not be eligible and responsive to the requirements of the contracts.	CO	Section 7 – Procurement Planning and Budgeting Linkage Section 17.6 – Detailed Engineering for the Procurement of Infrastructure Projects Section 20.1 – Conduct and Objectives of the Pre-Procurement Conference Section 32.3 – Preparation and Contents of Abstract of Bids Section 34.8 – Post-qualification Timeline Sections 37.2.1 and 37.2.2 – Contract Signing Timeline Section 39.3 – Performance Security Validity Philippine Bidding Documents 6th Edition	5	P 5,229,821,316	• Inconsistencies among the ITB, Annual Procurement Plan (APP), and Corporate Budget Inclusion (CBI). • Unresolved Right-of-Way (ROW) issues and a pending Special Use Agreement in Protected Areas (SUAPA) application / absence of an authority or permit to enter the project-affected properties at the time of the contract award. • Not all required information was discussed during the Pre-procurement conference. • The Abstract of Bids was not arranged from lowest to highest based on the calculated bid prices, and the amount of bid security, as well as the name of the issuing entity, were not included. • Post-qualification process was completed beyond the prescribed timeline. • Contract signing was completed beyond the prescribed timeline. • The validity of the Performance Security (Surety Bond) is not clearly established as "until the

Observation	Implementing Office	Provision(s) of 2016 Revised IRR of RA No. 9184 not adhered to	No. of Contracts	Contract Amount	Specific Deficiencies/Lacking Documents/Remarks
					Final Acceptance of the Project”. The Cash flow submitted by the bidder covered only four (4) quarters, instead of the whole contract duration.
	Balog-Balog Multipurpose Project Phase II (BBMP II)	COA Circular No. 2009-001 dated February 12, 2009 – Submission of copy of government contracts, purchase orders and their supporting documents to COA Section 37.2.3 (f) – Other documents comprising the Contract	31	303,124,873	- Documents, such as Indicative APP, Detailed Engineering documents, Proof of postings to NIA Website and Philippine Government Electronic Procurement System (PhilGEPS), Supplemental Bid Bulletin, Invitation to Observers, Bid Documents, Financial and Eligibility documents, and Notice to Proceed, and other contract documents, were not submitted for audit. - Construction Safety and Health Program for 31 Infrastructure projects were not approved by the Department of Labor and Employment (DOLE).
	Upper Pampanga River Integrated Irrigation Systems (UPRIIS)	COA Circular No. 2009-001 dated February 12, 2009 - Submission of copy of government contracts, purchase orders and their supporting documents to COA Section 32 – Bid Evaluation for the Procurement of Goods and	18	1,753,576,147	- Documents, such as Indicative APP, Detailed Engineering documents, Proof of postings to NIA Website and PhilGEPS, Supplemental Bid Bulletin, Invitation to Observers, Bid Documents, Financial and Eligibility documents and Notice to Proceed, were not submitted for audit. - Two (2) contracts with aggregate amount of P38.000 million were not

Observation	Implementing Office	Provision(s) of 2016 Revised IRR of RA No. 9184 not adhered to	No. of Contracts	Contract Amount	Specific Deficiencies/Lacking Documents/Remarks
		Infrastructure Projects			originally signed by the contractor. Instead, the scanned signature was affixed to the notarized contract. A contract bearing only a scanned signature may not be legally binding, since it lacks an original and verifiable signature from the contractor.
		Section 34 – Objective and Process of Post-Qualification			
		Section 37.2.3 (f) – Other documents comprising the Contract			- Other documents did not bear the original signature of the contractor such as Bid Securing Declaration, Omnibus Sworn Statement, Acknowledgement receipt of Notice to Proceed and Notice of Award, and Certificate under oath. - Non-disclosure of percentage of accomplishment and value of outstanding works in the Statement of All On-going and Private Contracts. - The contract amount in the bidder's Statement of Single Largest Completed Contract (SLCC) did not meet the required minimum value of at least 50 percent of the Approved Budget for the Contract (ABC). - The conduct of post-qualification proceedings cannot be substantiated in audit due to the absence of proof that the bidders' bid price proposals were verified, validated, and ascertained. Additionally, there was no documentation

Observation	Implementing Office	Provision(s) of 2016 Revised IRR of RA No. 9184 not adhered to	No. of Contracts	Contract Amount	Specific Deficiencies/Lacking Documents/Remarks
					to confirm the required committed Line of Credit or the bidder's Net Financial Contracting Capacity (NFCC), as specified in the Bidding Documents, to ensure the bidder could sustain the transaction's operating cash flow. Construction Safety and Health Programs for the infrastructure contracts were not approved by the DOLE.
	RO No. IV-B	Section 13 – Observers Section 17.6 – Detailed Engineering for the Procurement of Infrastructure Projects Section 21.2.1 – Advertising and Posting of the Invitation to Bid/Request for Expression of Interest Section 22.2 – Timing Requirements for Conducting Pre-Bid Conferences Section 32 – Bid Evaluation for the Procurement of Goods and Infrastructure Projects	89	2,317,406,913	- Procurements were conducted without a written invitation to observers. - Late issuance of invitation to COA, Philippine Institute of Civil Engineers (PICE) and Philippine Chamber and Industry for various procurement stages. - Non-conduct of geo-resistivity test during feasibility or preliminary engineering study. - The ITB was posted in the Bulletin Board of less than seven (7) calendar days. - The Pre-Bid Conference was held earlier than the required seven (7) calendar days from the PhilGEPS posting of ITB. - The bidding forms were not in the prescribed format under Section X of the Bidding Documents.

Observation	Implementing Office	Provision(s) of 2016 Revised IRR of RA No. 9184 not adhered to	No. of Contracts	Contract Amount	Specific Deficiencies/Lacking Documents/Remarks
		Section 34.3 – Post-qualification Process			The actual number of laborers deployed did not meet the minimum requirement specified in the Bid Data Sheet (BDS).
		Section 37 – Notice and Execution of Award			The relevant experience of the proposed Foreman did not meet the minimum number of years required, as specified in the BDS.
		Sections 62.2.2 and 62.2.3 – Liability and Warranty Provisions for Structural Defects and Failures			The current assets and current liabilities used in computing the NFCC were not based on the latest Audited Financial Statements (AFS) submitted to the Bureau of Internal Revenue (BIR); instead, the figures from the AFS attached to the PhilGEPS Certificate of Registration (Platinum Membership) were used.
		Annex C – Recommended earliest possible time and maximum period allowed for the procurement of infrastructure projects			The outstanding value reflected in the NFCC computation differed from the outstanding value declared in the Statement of the Bidder's Ongoing and Prospective Government Contracts, whether similar or not in nature and complexity.
		COA Circular No. 2009-001 dated February 12, 2009 - Submission of copy of government contracts, purchase orders and their supporting documents to COA			- The Professional Regulation Commission (PRC) license of the proposed Project Engineer was not valid as of the date of bid opening. - The names of the Light Equipment Operator and Foreman listed in the List of Contractor's Personnel were inconsistent with those

Observation	Implementing Office	Provision(s) of 2016 Revised IRR of RA No. 9184 not adhered to	No. of Contracts	Contract Amount	Specific Deficiencies/Lacking Documents/Remarks
					indicated in the Key Personnel's Certificate of Employment, Organizational Chart, Biodata, and the Contractor's Letter to NIA. - Contractors were post qualified for multiple contracts despite overlapping implementation schedules, and simultaneous commitment of some equipment and key personnel to multiple projects. - Ineffective post-qualification procedures failed to detect inconsistencies between the minimum equipment requirements in the bidding documents and the program of works, leading to the award of a contract to a bidder with insufficient pledged equipment. - The approval by the Head of the Procuring Entity (HoPE) of the Bids and Awards (BAC) Resolution recommending the award of the contract was not dated. However, based on the dates of the BAC Resolution and the contract award, the approval process exceeded the prescribed period, ranging from 1 to 45 calendar days. - The performance bond and Contractors' All Risk Insurance (CARI) were posted before the winning bidder received the NOA.

Observation	Implementing Office	Provision(s) of 2016 Revised IRR of RA No. 9184 not adhered to	No. of Contracts	Contract Amount	Specific Deficiencies/Lacking Documents/Remarks
					• Late signing of Contract, NTP and NOA. • The Certification from the Insurance Commission (IC) for the Performance Bond and CARI was issued beyond the prescribed ten-day period from the receipt by the winning bidder of the NOA. • The NOA was posted on the PhilGEPS beyond the prescribed three-day period from its date of issuance. • The CARI was posted after the execution of the contract. • The Certificate of Availability of Funds was not secured prior to the execution of the contract. • The NTP was issued beyond the prescribed seven-day period from the date of contract approval. • Late posting of approved contract and NTP. • The performance bond was posted and the contract was signed before the winning bidder received the NOA. • The duration and effectivity of the Warranty Security period could not be established due to the absence of final acceptance of the project. • The action on procurement activities was 234 days

Observation	Implementing Office	Provision(s) of 2016 Revised IRR of RA No. 9184 not adhered to	No. of Contracts	Contract Amount	Specific Deficiencies/Lacking Documents/Remarks
					beyond the prescribed period of 156 calendar days. - Documents, such as copy of APP/Project Procurement Management Plan (PPMP), Notice of Post-qualification, Attendance Sheet, Bid Evaluation Report, and Class "A" Eligibility documents of bidders, were not attached to various infrastructure contracts. - Relevant dates and other information were not indicated in the supporting documents such as date of issuance and posting of ITB, date of preparation of Minutes and reports for various procurement activities, and the actual date of conduct of various procurement activities.
	RO No. V	Section 32 – Bid Evaluation for the Procurement of Goods and Infrastructure Projects	10	66,226,665	- The Lease Agreement for the Cargo Truck and Dump Truck pledged under a contract was not provided. - The submitted List of Personnel does not include the required two (2) skilled workers with at least two (2) years of relevant experience, as stipulated in the contract documents. - The equipment pledged to the contract is incomplete. - The same personnel have been pledged to multiple contracts.

Observation	Implementing Office	Provision(s) of 2016 Revised IRR of RA No. 9184 not adhered to	No. of Contracts	Contract Amount	Specific Deficiencies/Lacking Documents/Remarks
	RO No. X	COA Circular No. 2009-001 dated February 12, 2009 – Submission of copy of government contracts, purchase orders and their supporting documents to COA	51	4,283,271,943	Significant delays in the submission of Contracts.
	RO No. XI	Section 13 – Observers Section 37.2.3 (f) – Other documents comprising the Contract Section 62 – Warranty	88	2,795,400,335	- No representatives from the national associations of contractors duly recognized by the Construction Industry Authority of the Philippines (CIAP), nor from any accredited non-governmental organization (NGO), were invited as observers. - The Construction Safety and Health Program was not approved by the DOLE prior to signing of contract. - The projects were not covered by a Warranty Security valid for one (1) year following their completion.
			292	P 16,748,828,192	

**DETAILS AND STATUS OF UNSETTLED AUDIT SUSPENSIONS,
DISALLOWANCES AND CHARGES
As of December 31, 2024**

A. AUDIT SUSPENSIONS

Notices of Suspension (NSs)						
No.	Date	Particulars	Person(s) Responsible	Amount	Status	
CENTRAL OFFICE (CO)						
<u>Corporate Fund</u>						
2017-001-501	01/25/2017	Non-submission of supporting documents	Officers and employees concerned	P 84,602,307.75	For further verification as to compliance with the NS	
2015-003-501	11/04/2015	- do -	-do-	29,200,000.00	-do-	
2015-002-501	10/08/2015	Deficiency of supporting documents	-do-	173,036,646.04	-do-	
<u>NIA Consult, Inc. (NIACI), former subsidiary of the NIA, subsumed in CO-Corporate Fund</u>						
2014-003-NIACI	02/19/2014	Incomplete documents to support payment	Officers and employees concerned	21,000.00	For further verification as to compliance with the NS	
2013-008-NIACI(12)	08/27/2013	-do-	-do-	21,865,927.40	-do-	
10-048-NIACI(09)	06/02/2010	-do-	-do-	136,880.00	-do-	
10-033-NIACI(09)	05/28/2010	Non-submission of original documents relative to the liquidation of cash advance	-do-	171,913.77	-do-	
<u>General Fund (Philippine Peso)</u>						
2017-003-101	12/20/2017	Lack of supporting documents	-do-	14,500,000.00	For further verification as to compliance with the NS	
2017-002-102	12/20/2017	- do -	-do-	11,700,000.00	-do-	
2017-001-102	10/13/2017	- do -	-do-	13,365,000.00	-do-	
2016-011-102	10/07/2016	- do -	Former NIA Administrator, et al.	15,248,418.51	Documents submitted, for validation of the Audit Team	
2016-010-102	08/12/2016	- do -	-do-	28,404,551.91	-do-	
2016-009-102	06/16/2016	- do -	-do-	10,292,166.13	For further verification as to compliance with the NS	
2016-006-101	03/18/2016	- do -	-do-	36,211,858.85	Documents submitted, for validation of the Audit Team	
2016-005-101	03/03/2016	- do -	-do-	14,386,661.12	-do-	
2016-002-101	02/16/2016	- do -	Officers, employees and contractor concerned	18,268,619.72	For further verification as to compliance with the NS	
2015-008-102	12/02/2015	- do -	-do-	77,272.73	-do-	
2014-033-101	12/11/2014	- do -	-do-	1,925,059.51	-do-	
2014-032-102	11/10/2014	- do -	-do-	33,021,447.07	Documents submitted, for validation of the Audit Team	
2014-030-101	09/22/2014	- do -	-do-	22,342,252.03	For further verification as to compliance with the NS	
2014-029-102	09/22/2014	- do -	-do-	7,943,368.97	-do-	

Notices of Suspension (NSs)					
No.	Date	Particulars	Person(s) Responsible	Amount	Status
2014-028-101	09/22/2014	Lack of supporting documents	Officers and employees concerned	1,460,325.30	Documents submitted, for validation of the Audit Team
2014-027-102	09/18/2014	- do -	Former Acting Deputy Administrator	13,128,635.51	-do-
2014-026-101	09/16/2014	-do-	Former NIA Administrator, et al.	13,728,181.83	Documents submitted, for validation of the Audit Team
2014-022-102	07/15/2014	- do -	-do-	68,224,695.34	For further verification as to compliance with the NS
2014-020-102	06/23/2014	- do -	-do-	3,710,000.00	Documents submitted, for validation of the Audit Team
2014-016-101	05/06/2014	- do -	-do-	14,932,562.16	For further verification as to compliance with the NS
2014-015-101	05/06/2014	- do -	-do-	8,584,227.00	-do-
2014-014-101	05/02/2014	- do -	-do-	21,446,960.31	-do-
2014-013-101	04/30/2014	- do -	-do-	10,748,729.83	-do-
2014-012-101	04/11/2014	- do -	-do-	25,659,406.23	-do-
2014-011-101	04/11/2014	- do -	-do-	19,998,848.51	-do-
2014-001-101 (13)	01/09/2014	- do -	-do-	40,971,251.80	-do-
2014-003-101 (13)	01/22/2014	- do -	Deputy Administrator for Engineering and Operations (DAEO), et al.	6,037,604.65	-do-
2014-005-101 (13)	01/22/2014	- do -	-do-	11,171,650.38	Documents submitted, for validation of the Audit Team
2014-007-101 (13)	01/24/2014	- do -	-do-	4,254,200.18	For further verification as to compliance with the NS
2014-008-101 (13)	02/05/2014	- do -	-do-	9,811,452.27	Documents submitted, for validation of the Audit Team
2014-009-102 (13)	02/19/2014	- do -	Former NIA Administrator, et al.	27,140,711.89	For further verification as to compliance with the NS
2014-010-102 (13)	02/19/2014	- do -	DAEO, et al.	197,500.00	-do-
2013-004-101(12)	04/29/2013	- do -	Former NIA Administrator, et al.	39,078,014.61	Documents submitted, for validation of the Audit Team
2013-003-101(11)	04/22/2013	- do -	-do-	42,016,752.06	-do-
2013-006-102 (13)	08/02/2013	Non-submission of supporting documents	-do-	4,614,325.52	-do-
12-017-101(11)	11/26/2012	- do -	Manager, Engineering Department, et al.	48,093.75	For further verification as to compliance with the NS
12-016-101 (11)	11/26/2012	- do -	Acting DAEO, et al.	26,550.00	-do-
12-015-101 (11)	12/04/2012	- do -	Manager, Institutional Development Division (IDD), et al.	433,625.00	-do-
12-012-101 (11)	06/25/2012	- do -	Acting DAEO, et al.	150,000.00	-do-
12-011-101(11)	06/25/2012	- do -	Manager, IDD, et al.	214,625.00	-do-

Notices of Suspension (NSs)					
No.	Date	Particulars	Person(s) Responsible	Amount	Status
11-007-102 (07)	11/29/2011	Lack of supporting documents	Former NIA Administrator, et al.	34,538,860.49	For further verification as to compliance with the NS
11-004-102 (11)	09/21/2011	- do -	-do-	858,675.92	-do-
TOTAL CO (Philippine Peso)				P959,907,817.05	
<u>General Fund (US Dollar US\$)</u>					
2016-014-102	11/07/2016	Lack of supporting documents	-do-	\$3,863,966.92	For further verification as to compliance with the NS
TOTAL CO (US\$)				\$3,863,966.92	
CORDILLERA ADMINISTRATIVE REGION (CAR)					
<u>Kalinga Irrigation Management Office (IMO) - General Fund</u>					
2023-02-501 LFP (20-21) KIMO	05/23/2023	Non-submission of supporting documents	Former Senior Accounting Processor A, et al.	9,542,479.20	Received by Management on June 6, 2023
TOTAL CAR				9,542,479.20	
REGIONAL IRRIGATION OFFICE NO. III					
<u>Upper Pampanga River Integrated Irrigation Systems (UPRIIS) - Corporate Fund</u>					
2023-001 (2023)	10/18/2023	Payment of salaries with incomplete documents	NIA-UPRIIS employees	27,386,788.99	With partial settlement amounting to P4,179,444.67
TOTAL REGIONAL IRRIGATION OFFICE NO. III				27,386,788.99	
REGIONAL IRRIGATION OFFICE NO. V					
<u>Regional Office No. V - General Fund</u>					
12-012-101	11/05/2012	Long overdue projects which have incurred more than 10% slippage	Officers and employees concerned	3,758,313.48	For further verification as to compliance with the NS With NS justification according to Management but no evidence of receipt by COA
12-011-101	11/05/2012	-do-	-do-	4,902,538.59	-do-
12-009-101	10/03/2012	Project was 20.26% above COA estimate and 10.26% above authorized limit	Officers and employees concerned, and contractor	136,472.77	With NS justification forwarded to former Supervising Auditor on June 7, 2012 for NS Nos. 12-001-101(12) & 12-002-101(12) and October 11, 2012 for NS No. 12-009-101
12-008-101	10/01/2012	Project was only 87.46% completed per Technical Inspection Report rendered by the COA Technical Inspector	-do-	321,928.49	-do-
12-002-101 (12)	05/09/2012	Project was 19.78% above COA estimate and 9.78% above authorized limit	-do-	89,975.28	-do-
12-001-101 (12)	05/09/2012	Project was 36.10% above COA estimate and 26.10% above authorized limit	-do-	459,700.87	-do-
TOTAL REGIONAL IRRIGATION OFFICE NO. V				9,668,929.48	

Notices of Suspension (NSs)					
No.	Date	Particulars	Person(s) Responsible	Amount	Status
REGIONAL IRRIGATION OFFICE NO. VI					
<u>Regional Office No. VI - Corporate Fund</u>					
2022-002-501	02/03/2022	Non-submission of supporting documents for payment of Collective Negotiation Agreement (CNA)	Officers and employees concerned	3,120,333.34	Some documents submitted, for validation of the Audit Team
09-002-102-(09)	11/13/2009	Lack of supporting documents	-do-	80,793.75	No reply/answer from Management on file; No DVs on file; ongoing retrieval of documents is being performed
09-001-102 (09)	11/13/2009	-do-	-do-	112,031.25	-do-
09-001-501	11/13/2009	-do-	-do-	1,573,658.72	No reply/answer from Management on file; No DVs on file for the years 2006-2008; ongoing retrieval of documents is being performed
<u>Iloilo - Guimaras IMO - Corporate Fund</u>					
2013-001-501 (2012)	01/10/2013	Non-submission of supporting documents for payment of CNA for CY 2012	-do-	2,329,000.00	For issuance of Notice of Disallowance (ND)
2010-002-501 DA	07/02/2010	Payment of motor engine	-do-	78,553.57	No reply/answer from Management on file; No DVs on file; ongoing retrieval of documents is being performed
<u>Antique IMO - Corporate Fund</u>					
2020-001-501-(18)	01/30/2020	Missing Disbursement Voucher (DV) and supporting documents	-do-	7,360.00	No reply/answer from Management on file; No DVs on file; on-going retrieval of documents is being performed
2012-003-501	03/12/2012	Non-submission of supporting documents for salary claim	-do-	13,298.76	-do-
2011-007-501(10)	07/19/2011	Payment of CNA incentive	-do-	48,000.00	-do-
2011-006-501(10)	07/19/2011	-do-	-do-	1,302,000.00	-do-
2011-005-501(10)	07/01/2011	Payment of Cost of Living and Amelioration Allowance without specific authority from Department of Budget and Management (DBM)/ President of the Republic of the Philippines	-do-	497,301.80	-do-
2011-004-501(10)	07/01/2011	-do-	-do-	49,490.00	-do-
2011-003-501(10)	07/01/2011	-do-	-do-	1,008,300.00	-do-
2011-002-501(10)	03/17/2011	Payment of CNA incentive	-do-	369,000.00	-do-
2011-001-501(10)	03/17/2011	-do-	-do-	2,317,500.00	-do-

Notices of Suspension (NSs)					
No.	Date	Particulars	Person(s) Responsible	Amount	Status
2010-002-501(10)	04/26/2010	Payment of Cost of Living and Amelioration Allowance	Officers and employees concerned	226,245.76	No reply/answer from Management on file; No DVs on file; on-going retrieval of documents is being performed
2010-001-501(10)	04/26/2010	Payment of CNA for CY 2010	-do-	150,000.00	-do-
<u>Capiz IMO - Corporate Fund</u>					
2011-001-(2010)	01/26/2011	Non-submission of supporting documents for payment of CNA	-do-	50,000.00	-do-
2011-002-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-003-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-004-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-005-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-006-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-007-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-008-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-009-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-010-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-011-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-012-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-013-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
2011-014-(2010)	01/26/2011	-do-	-do-	50,000.00	-do-
<u>Regional Office No. VI - General Fund</u>					
09-002-101-(09)	11/13/2009	Lack of supporting documents	-do-	98,000.00	-do-
09-001-101 (09)	11/13/2009	-do-	-do-	112,506.00	-do-
<u>Iloilo - Guimaras IMO - General Fund</u>					
2010-002-101	10/14/2010	Lack of supporting documents	-do-	268,195.11	-do-
11-003-101	06/08/2011	Lack of authority to disburse	-do-	4,544,858.14	-do-
11-002-101	03/07/2011	Payment of CNA incentive for CY 2010	-do-	295,000.00	-do-
2010-001-101	10/15/2010	Lack of supporting documents	-do-	28,960.72	-do-
<u>Regional Office No. VI - Special Fund</u>					
09-004-158-(07)	12/21/2009	Lack of supporting documents for liquidation of cash advance	-do-	16,000.00	-do-
09-002-158-(07)	11/12/2009	-do-	-do-	8,958.00	-do-
09-001-158-(07)	11/12/2009	-do-	-do-	11,710.25	-do-
09-001-158A2-(07)	11/12/2009	-do-	-do-	9,972.25	-do-
TOTAL REGIONAL IRRIGATION OFFICE NO. VI				19,377,027.42	

Notices of Suspension (NSs)					
No.	Date	Particulars	Person(s) Responsible	Amount	Status
REGIONAL IRRIGATION OFFICE NO. VII					
<u>Regional Office No. VII - Corporate Fund</u>					
2011-002-501 COB-(11)	09/05/2011	Non-submission of complete documents for payment of CNA incentives for CY 2010	Officers and employees concerned	768,000.00	For further evaluation
2011-001-501 COB-(11)	09/05/2011	Non-submission of complete documents for payment of CNA incentives for CY 2009	-do-	306,000.00	-do-
2011-011-501(10)	02/07/2011	Non-submission of complete documents for monthly retainer's fee	Lawyer/consultant concerned	84,000.00	-do-
TOTAL REGIONAL IRRIGATION OFFICE NO. VII				1,158,000.00	
REGIONAL IRRIGATION OFFICE NO. VIII					
<u>Regional Office No. VIII - Corporate Fund</u>					
2024-001 (2023)	03/21/2024	Lack of supporting documents	Officers and employees concerned	1,470,838.03	Documents in compliance with the NS were received after the reporting date. ML had been prepared, finalized and submitted already
2023-019-501 COB (2023) BNLSLIMO	12/14/2023	-do-	-do-	546,509.00	Transaction pertains to repair of an excavator which was beyond 30% of its market value. Evaluation of submitted documents still ongoing. The Audit Team requested for the assistance of COA RO No. VIII Technical Audit Staff (TAS) and is still waiting for their evaluation report
TOTAL REGIONAL IRRIGATION OFFICE NO. VIII				2,017,347.03	
REGIONAL IRRIGATION OFFICE NO. IX					
<u>Regional Office No. IX - Corporate Fund</u>					
Details for update	-	Details for update	Details for update	350,961.43	Details for update
TOTAL REGIONAL IRRIGATION OFFICE NO. IX				350,961.43	
REGIONAL IRRIGATION OFFICE NO. X					
<u>Regional Office No. X - General Fund</u>					
2018-001-501- 2018	06/29/2018	Security consultancy services from June 2017 to May 2018	Officers, employees and consultant concerned	600,000.00	Documents submitted by the agency are for re-evaluation by the Audit Team
2015-001-101- 2013	03/02/2015	Non-submission of DVs and supporting documents for a contract project	-do-	16,966,788.82	The matter was referred to the Legal Services Sector (LSS) last July 14, 2015. Awaiting reply
2014-001-101- 2013	10/09/2014	-do-	-do-	22,570,512.00	-do-
<u>Lanao del Norte, Misamis Occidental, Misamis Oriental, and Camiguin (LAMISCA) IMO - General Fund</u>					
2023-002-LFPs (2017)	06/26/2023	Non-submission of DVs and supporting documents	Officers and employees concerned	1,636,732.40	Followed up with Management compliance with COA NIA LAMISCA

Notices of Suspension (NSs)						
No.	Date	Particulars	Person(s) Responsible	Amount	Status	dated
					Memorandum January 4, 2024	
2016-001-101-(2015)	02/16/2016	Non-submission of DVs and supporting documents	Officers and employees concerned	12,369.12	-do-	
2016-001-101-(2015)	02/16/2016	-do-	-do-	205,000.00	-do-	
2014-001-101-(13)	01/24/2014	-do-	-do-	8,063.57	-do-	
2013-002-MDS-101	11/19/2013	-do-	-do-	93,610.00	-do-	
2013-002-MDS-101-(13)	11/19/2013	-do-	-do-	69,287.09	-do-	
<u>LAMISCA IMO - Corporate Fund</u>						
2023-001-COB	06/26/2023	Unsubmitted DV and supporting documents	-do-	30,653.61	-do-	
2020-001-501 LFPs (2017 & 2018)	09/04/2020	Non-submission of contract supporting documents	-do-	2,618,173.08	-do-	
2020-002-501 LFPs (2016 & 2017)	09/04/2020	-do-	-do-	1,033,089.34	-do-	
2018-001-501	05/07/2018	Non-submission of various DVs and supporting documents	-do-	3,975,772.26	-do-	
2016-002-501 (2015)	03/17/2016	Unsubmitted liquidation report of cash advances	-do-	22,156.00	-do-	
2016-001-501 (2015)	02/16/2016	Unsubmitted DV and supporting documents relative to purchase of battery	Officers, employees and contractor concerned	6,761.28	-do-	
2016-001-501 (2015)	02/16/2016	Unsubmitted DV and supporting documents relative to cash advance for project inspection	-do-	50,000.00	-do-	
2016-001-501 (2015)	02/16/2016	Unsubmitted DV and supporting documents relative to payment of telephone bill for August 2015	-do-	766.80	-do-	
2016-001-501 (2015)	02/16/2016	Unsubmitted DV and supporting documents relative to purchase of office supplies	-do-	10,856.48	-do-	
<u>Bukidnon IMO - General Fund</u>						
2024 07-06	07/12/2024	Travel Expense Voucher (TEV) lacking documents	Employee concerned	7,116.00	For verification and subject for issuance of ND	
2024 07-07	07/12/2024	-do-	-do-	7,116.00	-do-	
2024 07-08	07/12/2024	-do-	-do-	7,116.00	-do-	
2024 07-09	07/12/2024	-do-	-do-	7,116.00	-do-	

Notices of Suspension (NSs)					
No.	Date	Particulars	Person(s) Responsible	Amount	Status
2024-04-003	04/17/2024	Non-submission of DVs from November-February 2024	Officers and employees concerned	142,196.20	For further verification as to compliance with the NS
2022-001	01/18/2022	Non-submission of DVs and supporting documents	-do-	38,330.37	For verification and subject for issuance of ND
2021-011	09/24/2021	Non-submission of DV	-do-	2,876.32	-do-
<u>LAMISCA IMO - Special Fund</u>					
2023-003-Special Fund (2018-2019)	06/26/2023	Unsubmitted DV and supporting documents	-do-	34,234.29	Followed up with Management compliance with COA NIA LAMISCA Memorandum dated January 4, 2024
2016-004-Special Fund-(2014)	07/25/2016	Unsubmitted supporting documents	-do-	35,000.00	-do-
2016-003-Special Fund-(2016)	07/22/2016	-do-	-do-	74,550.00	-do-
2016-002-Special-(2015)	03/17/2016	Unsubmitted liquidation of cash advances	Employee concerned	6,600.00	-do-
2016-002-Special-(2015)	03/17/2016	-do-	-do-	50,000.00	-do-
2016-001-Special-(2015)	02/16/2016	Non-submission of documents related to withholding tax from April to June 2015	Officers and employees concerned	642.81	-do-
TOTAL REGIONAL IRRIGATION OFFICE NO. X				50,323,485.84	
REGIONAL IRRIGATION OFFICE NO. XIII					
<u>Regional Office No. XIII - General Fund</u>					
2024-02 (2023)	07/05/2024	Incomplete documentation	-do-	8,198.00	Submitted documents are still for verification/evaluation
2023-13 (2022)	06/22/2023	-do-	-do-	15,900.00	-do-
2023-10 (2022)	05/29/2023	-do-	-do-	59,000.00	-do-
2023-07 (2022)	05/29/2023	-do-	-do-	9,750.00	-do-
2023-05 (2022)	05/29/2023	-do-	-do-	31,500.00	-do-
12-003-101(12)	11/19/2012	Incomplete documentary requirements	-do-	18,002.00	Documents submitted, for validation/evaluation of the Audit Team
<u>Agusan del Norte, Surigao del Norte and Dinagat Islands (ASDI) IMO - Corporate Fund</u>					
2023-12 (2022)	06/02/2023	Incomplete documentation	Officers and employees concerned	15,750.00	Documents submitted, for validation/evaluation of the Audit Team
TOTAL REGIONAL IRRIGATION OFFICE NO. XIII				158,100.00	
GRAND TOTAL (Philippine Peso)				P1,079,890,936.44	
GRAND TOTAL (US Dollar)				US\$ 3,863,966.92	

B. AUDIT DISALLOWANCES

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
CO					
General Fund					
2014-011-101	05/07/2014	Payment of honorarium to officers of the NIA and other reimbursable costs	Former Administrator, et al.	P 733,665.09	With Notice of Finality of Decision (NFD) and COA Order of Execution (COE) dated Oct. 16, 2015 and Oct. 28, 2015, respectively
2014-010-101	05/06/2014	-do-	-do-	647,262.50	-do-
2014-009-101	05/02/2014	-do-	-do-	857,729.32	With NFD and COE dated Nov. 03, 2015 and Jan. 27, 2016, respectively
2014-008-101	04/30/2014	-do-	-do-	534,282.75	With NFD and COE dated Oct. 16, 2015 and Oct. 28, 2015, respectively
2014-006-101	04/11/2014	-do-	-do-	1,164,821.36	With NFD and COE dated Nov. 03, 2015 and Jan. 27, 2016, respectively
2014-005-101	04/11/2014	-do-	-do-	934,145.01	-do-
12-015-101(04)	11/28/2012	Transfer of income already paid by Fund 101 to Fund 501	Former Deputy Administrator, et al.	1,928,918.53	With NFD dated June 5, 2013
11-010-102(09)	07/19/2011	Overpayment of terminal leave	Former Acting DAAF, et al.	18,305.76	With NFD dated June 14, 2013
11-03-101(10)	12/07/2011	Cost of auditing services charged to General Fund	Acting DAAF and other officers and employees	3,246,721.00	With NFD dated June 5, 2013
Supplemental ND No. 2019-002 (2016-002-102-A)	10/04/2019	Procurement exceeded the current prevailing market price and no volume discount availed	Former Deputy Administrator, et al.	25,126,000.00	With Corporate Government Sector (CGS) Cluster 5 Decision No. 2019-028 dated August 13, 2019 sustaining the ND with modification
Supplemental ND No. 2019-001 (2016-003-102-A)	09/11/2019	-do-	Former Administrator, et al.	23,648,000.00	With CGS Cluster 5 Decision No. 2019-015 dated June 7, 2019, sustaining the ND with modification
2016-001-102-A	03/29/2019	-do-	-do-	27,246,000.00	With CGS Cluster 5 Decision No. 2019-005 dated February 28, 2019, sustaining the ND with modification
2016-003-102	04/06/2016	Procurement exceeded the current prevailing market price and no volume discount availed	-do-	272,000.00	With CGS Cluster 5 Decision No. 2019-015 dated June 7, 2019, sustaining the ND with modification
2016-002-102	03/28/2016	-do-	Former Deputy Administrator, et al.	289,000.00	With CGS Cluster V Decision No. 2019-028 dated August 13, 2019

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
					sustaining the ND with modification
2016-001-102	03/21/2016	Procurement exceeded the current prevailing market price and no volume discount availed	Former Administrator, et al.	494,000.00	With CGS Cluster V Decision No. 2019-005 dated February 28, 2019, sustaining the ND with modification
2015-002-101	07/02/2015	Payment of per diems and reimbursement of vehicle rental to the consultant when he was within the base of operation for the Consultancy Services	-do-	573,636.02	With CGS Cluster V Decision No. 2018-023 dated July 16, 2018; with Petition for Review pending before the Commission Proper
HCAAP 2014-001 (12)	08/28/2014	Overpayment and non-deduction of the cost of materials withdrawn by the contractor	Former Acting DAEO, et al.	6,343,953.68	With CGS 5 Decision No. 2016-039 dated October 12, 2016; for automatic review by the Commission Proper
HCAAP 2014-002 (12)	08/28/2014	-do-	-do-	15,872,260.75	With CGS 5 Decision No. 2016-039 dated October 12, 2016; for automatic review by the Commission Proper
2017-014-102	12/20/2017	Payment for advances/mobilization fees	Participatory Irrigation Development Project (PIDP) Manager, et al.	201,272,895.12	With Appeal Memorandum
2017-013-101	10/11/2017	Payment of claims	Former DAEO, et al.	81,587,134.60	-do-
2017-012-102	04/20/2017	-do-	Former Administrator, et al.	9,129,808.99	-do-
2017-011-101	04/18/2017	Payment of interest charges due to delayed payments	-do-	13,000,000.00	-do-
2017-010-101	4/18/2017	-do-	Former DAEO, et al.	10,825,033.74	-do-
2017-009-102	4/03/2017	Not adequately supported with appropriate/proper documents	Former Administrator, et al.	80,813,154.60	-do-
2017-008-101	03/30/2017	-do-	Former DAEO, et al.	117,343,947.72	-do-
2017-007-101	03/28/2017	Considered as irregular expenditure	-do-	95,274,436.74	With CGS Cluster V Decision No. 2021-013 dated April 12, 2021
2017-006-102	03/23/2017	-do-	-do-	35,681,359.23	-do-
2017-005-101	02/20/2017	-do-	-do-	121,645,171.43	With CGAS Cluster V Decision No. 2022-006 dated March 11, 2022
2017-004-101	02/17/2017	-do-	Former Administrator, et al.	435,809,849.91	With Appeal filed before COA CGAS Cluster 5
2017-003-101	01/16/2017	-do-	Former DAEO, et al.	138,945,742.35	-do-
2017-002-101	01/16/2017	Considered as irregular expenditure	Former NIA Administrator, et al.	19,360,652.56	-do-
2017-001-101	01/11/2017	-do-	-do-	203,675,370.73	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2016-007-101	12/16/2016	Not strictly in accordance with the procedure prescribed under Republic Act (RA) No. 9184 and its Implementing Rules and Regulations (IRR)	Former NIA Administrator, et al.	167,422,114.84	With Appeal filed before COA CGAS Cluster 5
2016-006-101	12/16/2016	-do-	-do-	25,311,068.06	-do-
2016-005-101	12/16/2016	Not strictly in accordance with the procedure prescribed under Republic Act (RA) No. 9184 and its IRR	Former NIA Administrator, et al.	122,473,922.21	-do-
2015-007-102	12/17/2015	Delivered items were not in accordance with the specifications	-do-	1,157,990.00	No Data
2015-003-102	10/07/2015	Not in conformity with the contract specifications	Former Acting DAEO, et al.	27,717,840.00	-do-
2015-001-101	06/16/2015	Non-submission of the supporting documents	Former Administrator, et al.	47,057,674.15	For issuance of NFD
HCAAP 2014-003 (12)	08/28/2014	Payment for overrun or increase in quantity	Former Acting DAEO, et al.	168,774,744.39	With Appeal Memorandum No. 2019-020
2015-006-102	12/02/2015	Considered irregular and unnecessary expenditures	Acting DAEO and other officers and employees concerned	116,590.83	For issuance of NFD
Total CO - General Fund				2,234,327,203.97	
<u>Corporate Fund</u>					
2016-004-501	8/03/2016	Expense was only recognized when payment was made in CY 2013	Project Manager PIDP, et al.	5,386.00	With NFD and COE dated February 22, 2017
2016-001-501	04/04/2016	Reimbursement of jet plane fuel and incidental expenses	-do-	406,315.78	With NFD dated November 2016, but COE is not issued due to Motion for Leave to File and Admit Appeal Memorandum
2014-002-501 (12)	05/30/2014	CNA incentive in excess of the DBM prescribed ceiling of P25,000	-do-	29,250.00	With NFD dated February 12, 2016 and COE dated March 11, 2016
2014-001-501 (12)	11/08/2013	-do-	-do-	16,961.15	With NFD dated March 15, 2016 and COE on March 29, 2016
2013-096-501(11)	10/16/2013	-do-	Former Manager, Administrative Department, et al.	25,830.00	With NFD dated February 15, 2016 and COE dated March 11, 2016
2013-073-501 (11)b	09/27/2013	-do-	-do-	37,000.00	With NFD dated February 12, 2016 and COE dated March 11, 2016
2013-071 501 (11)	09/20/2013	-do-	-do-	23,000.00	With NFD dated April 6, 2016 and COE dated April 13, 2016
2013-024-501 (12)	03/22/2013	Overpayment of Representation and	Former Acting Manager, Accounting Division, et al.	22,000.00	With NFD dated May 19, 2015 and COE dated November 5, 2015

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
		Transportation Allowance (RATA) for CY 2012			
2013-012-501 (11)	02/22/2013	Overpayment of RATA	Former DAAF, et al.	8,000.00	With NFD dated November 6, 2015 and COE dated March 7, 2016
11-017-501 (09)	04/18/2011	Violation of DBM Budget Circular No. 2006-1	Manager, Accounting Division, et al.	136,500.00	With NFD dated January 12, 2015 and COE dated February 17, 2015
11-016-501 (09)	04/18/2011	-do-	-do-	132,000.00	-do-
11-015-501 (10)	04/18/2011	Violation of DBM Budget Circular No. 2006-1	Manager, Accounting Division, et al.	45,000.00	With NFD dated January 12, 2015 and COE dated February 17, 2015
11-012-501 (10)	04/18/2011	Overpayment of RATA	Former OIC-Deputy Administrator, et al.	19,000.00	With NFD dated June 5, 2013 and COE dated January 22, 2016
11-007-501 (10)	04/18/2011	-do-	Acting Deputy Administrator, et al.	19,200.00	-do-
11-004-501 (10)	04/18/2011	-do-	Manager- Accounting Division, et al.	800.00	With NFD dated June 4, 2013 and COE dated January 22, 2016
10-016-501 (09)	03/16/2010	Payment of CNA incentive not authorized	Acting Sr. Deputy Administrator, et al.	19,904.15	With NFD dated February 15, 2016 and COE dated March 7, 2016
2015-007-NIACI	09/18/2015	Not adequately supported with appropriate/proper documents	Employee concerned	39,310.00	With NFD dated March 24, 2022 and CGS Cluster 5 Decision No. 2018-042 dated November 28, 2018
2015-006-NIACI	09/18/2015	-do-	-do-	58,900.00	-do-
2015-005-NIACI	09/15/2015	-do-	-do-	41,000.00	-do-
2015-003-NIACI	09/15/2015	-do-	-do-	56,000.00	-do-
2015-014-NIACON	09/23/2015	-do-	-do-	62,100.00	With NFD dated November 29, 2021 and COE dated March 2, 2022
2015-013-NIACON	09/23/2015	-do-	-do-	23,600.00	-do-
2015-012-NIACON	09/23/2015	-do-	-do-	17,200.00	-do-
2015-011-NIACON	09/23/2015	-do-	-do-	9,500.00	-do-
2015-010-NIACON	09/23/2015	-do-	-do-	95,550.00	-do-
2017-002-NIACI	11/06/2017	Payment contrary to PD No. 1445; COA Decision No. 2016-245 and DBM Budget Circular No. 2007-02	NIACI Consultants, et al.	4,476,420.01	With CGS Cluster V Decision No. 2021-010
2015-015-NIACON	09/23/2015	Not adequately supported with appropriate/ proper documents	-do-	19,000.00	With NFD and COE dated March 13, 2017
2015-009-NIACON	09/23/2015	-do-	-do-	1,346,920.85	-do-
2015-004-NIACI	09/15/2015	-do-	-do-	92,789.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2014-019-NIACI	12/01/2014	Payment of meals of consultants and enumerators	NIACI Officers, et al.	7,024.00	With NFD dated September 23, 2015 and COE dated March 3, 2016
2014-017-NIACI	11/20/2014	Liquidation report not supported with complete and proper documentary requirements	-do-	32,370.00	With NFD dated March 2, 2016 and COE dated March 15, 2016
2014-007-NIACON	03/21/2014	Payments made considered "Irregular expenditure"	-do-	14,000.00	With NFD dated March 15, 2016 and COE dated March 21, 2016
2014-006-NIACON	03/21/2014	-do-	NIACI Consultants, et al.	6,702.00	With NFD dated September 23, 2015 and COE dated January 22, 2016
2014-005-NIACI (12)	03/18/2014	Signatures of persons acknowledging receipt of payment for services rendered differed with their signatures appearing in the photocopy of their Identification Card submitted	NIACI Officers, et al.	6,400.00	With NFD dated September 15, 2015 and COE dated January 22, 2016
2014-003-NIACI (12)	02/25/2014	Payments made considered "Irregular expenditure"	Employee concerned	80,400.00	With NFD dated November 19, 2015 and COE dated January 22, 2016
2014-002-NIACI (12)	02/25/2014	-do-	NIACI Consultants, et al.	15,000.00	-do-
2014-001-NIACI(12)	02/06/2014	Non-submission of documentary requirements within the reglementary period	NIACI Officers, et al.	32,370.00	-do-
12-006-NIACI(11)	11/23/2012	Grant of uniform allowance, mid-year bonus/cash gift and PIB contrary to Administrative Code of 1987	Former NIA Administrator, et al.	22,750.00	With NFD dated November 9, 2015 and COE dated January 22, 2016
12-003-NIACI(10)	08/31/2012	Lack of legal basis for expenses	NIACI Officers, et al.	2,915.50	-do-
12-002-NIACI(09)	05/14/2012	Acquisition cost higher than the prevailing market price	NIACI Vice President for Operations, et al.	29,000.00	With NFD dated November 10, 2015 and COE dated January 22, 2016
11-003-NIACON(10)	11/14/2011	Illegal payment of annual fee	Former NIACI Treasurer, et al.	2,500.00	-do-
11-001-NIACON(09)	03/29/2011	Non-liquidation of cash advance	NIACI Consultant, et al.	25,497.00	-do-
10-002-NIACON(09)	09/14/2010	Payment of separation pay without legal basis	NIACI Former Vice President for Legal and Administrative Services, et al.	33,010.00	-do-
10-001-NIACON(09)	09/08/2010	Payment of annual fee of personal credit card	Employee concerned	2,000.00	Person liable-deceased; With COE dated March 13, 2017

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
11-004-NIACI (10)	12/15/2011	Double payment of clothing/uniform allowance	NIA Officers, et al.	12,000.00	For issuance of NFD
2021-005-501(2020)	11/11/2021	Payment of overtime charged to COVID-19 fund	Employee concerned	467,746.95	No Appeal was received upon expiration of the six-month period
2019-001-501	08/23/2019	Lack of supporting documents	Employees concerned and supplier	105,116,655.00	-do-
2016-002-501 (A)	06/06/2016	-do-	Former NIA Administrator, et al.	28,680,000.00	Supplemental ND. No Appeal was received upon expiration of the six-month period
2016-005-50	08/05/2016	Payment of overtime services	Former Administrator, et al.	23,900.25	With CGS Cluster-V Decision No. 2018-045 dated December 20, 2018
2014-018-NIACI	10/25/2014	Not supported with complete and proper documentary requirements	NIACI Officers, et al.	1,011,200.00	Consolidated Appeals for the lifting of the ND were denied under CGS Cluster 5 Decision No. 2015-016 dated October 30, 2015
2013-003-NIACI (12)	09/12/2013	Remuneration paid to an employee not qualified as Consultant	-do-	297,087.47	Appeal dated March 10, 2014 was denied under CGS 5 Decision No. 2014-013 dated September 24, 2014, with modification as to the amount of the ND
2013-001-NIACI (12)	08/27/2013	Payment of remuneration and honoraria without legal basis	-do-	1,459,800.00	CGS 5 Decision No. 2014-010 and ND were affirmed under COA Decision No. 2016-245. With partial settlement
12-005-NIACI (11)	11/23/2012	Payment contrary to 1987 Philippine Constitution and absence of documentary requirements to support rendition of work	-do-	2,137,000.00	ND was affirmed under COA Decision No. 2016-435 dated December 27, 2016. With partial settlement
12-004-NIACI (10)	11/23/2012	-do-	-do-	399,000.00	-do-
2015-016-501 (12)	09/15/2015	Payment of CNA incentive in excess of the DBM prescribed ceiling of P25,000	Former Administrator, et al.	955,000.00	CGS-5 Decision No. 2016-061 dated December 7, 2016 under Petition for Review
2015-015-501 (12)	09/08/2015	-do-	-do-	723,000.00	-do-
2015-014-501 (12)	09/08/2015	-do-	-do-	312,000.00	-do-
2015-013-501 (12)	09/07/2015	-do-	-do-	317,000.00	-do-
2015-012-501 (12)	09/04/2015	-do-	-do-	840,000.00	-do-
2015-011-501 (12)	09/04/2015	-do-	-do-	273,000.00	-do-
2015-010-501 (12)	09/02/2015	-do-	-do-	615,000.00	-do-
2015-009-501 (12)	08/24/2015	-do-	-do-	69,000.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2015-008-501 (12)	08/24/2015	Payment of CNA incentive in excess of the DBM prescribed ceiling of P25,000	Former Administrator, et al.	234,000.00	CGS-5 Decision No. 2016-061 dated December 7, 2016 under Petition for Review
2015-007-501 (12)	08/12/2015	-do-	-do-	1,170,000.00	-do-
2015-006-501 (12)	08/17/2015	-do-	-do-	507,000.00	-do-
2015-005-501 (12)	08/17/2015	-do-	-do-	124,000.00	-do-
2015-004-501 (12)	08/12/2015	-do-	-do-	507,000.00	-do-
2015-003-501 (12)	08/12/2015	-do-	-do-	156,000.00	-do-
2015-002-501 (12)	02/12/2015	-do-	-do-	700,000.00	-do-
2013-118-501 (11)	11/07/2013	-do-	Acting Manager- Accounting Division, et al.	21,500.00	CGS-5 Decision No. 2015-014 dated July 13, 2015 under Petition for Review
2013-117-501 (11)	10/29/2013	-do-	-do-	21,500.00	-do-
2013-116-501 (11)	10/29/2013	-do-	-do-	7,000.00	-do-
2013-115-501 (11)	10/29/2013	-do-	-do-	37,000.00	-do-
2013-114-501 (11)	10/29/2013	-do-	-do-	17,000.00	-do-
2013-113-501 (11)	10/29/2013	-do-	-do-	37,000.00	-do-
2013-112-501 (11)	10/29/2013	-do-	-do-	37,000.00	-do-
2013-111-501 (11)	10/25/2013	-do-	-do-	37,000.00	-do-
2013-110-501 (11)	10/25/2013	-do-	-do-	7,000.00	-do-
2013-109-501 (11)	10/25/2013	-do-	-do-	17,000.00	-do-
2013-108-501 (11)	10/25/2013	-do-	-do-	17,000.00	-do-
2013-107-501 (11)	10/25/2013	-do-	-do-	308,500.00	-do-
2013-106-501 (11)	10/24/2013	-do-	-do-	74,000.00	-do-
2013-105-501 (11)	10/24/2013	-do-	-do-	14,000.00	-do-
2013-104-501 (11)	10/24/2013	-do-	-do-	5,000.00	-do-
2013-103-501 (11)	10/24/2013	-do-	-do-	5,000.00	-do-
2013-102-501 (11)	10/23/2013	-do-	-do-	22,500.00	-do-
2013-101-501 (11)	10/23/2013	-do-	-do-	22,500.00	-do-
2013-100-501 (11)	10/23/2013	-do-	-do-	15,000.00	-do-
2013-099-501 (11)	10/23/2013	-do-	-do-	6,000.00	-do-
2013-098-501 (11)	10/22/2013	-do-	-do-	6,000.00	-do-
2013-097-501 (11)	10/22/2013	-do-	-do-	7,500.00	-do-
2013-095-501 (11)	10/07/2013	-do-	-do-	25,000.00	-do-
2013-094-501 (11)	10/07/2013	-do-	-do-	296,000.00	-do-
2013-093-501 (11)	10/07/2013	-do-	-do-	21,500.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2013-092-501 (11)	10/07/2013	Payment of CNA incentive in excess of the DBM prescribed ceiling of P25,000	Acting Manager- Accounting Division, et al.	27,500.00	CGS-5 Decision No. 2015-014 dated July 13, 2015 under Petition for Review
2013-091-501 (11)	10/07/2013	-do-	-do-	5,000.00	
2013-090-501 (11)	10/07/2013	-do-	-do-	7,000.00	-do-
2013-089-501 (11)	10/04/2013	-do-	-do-	80,000.00	-do-
2013-088-501 (11)	10/04/2013	-do-	-do-	37,000.00	-do-
2013-087-501 (11)	10/04/2013	-do-	-do-	154,000.00	-do-
2013-086-501 (11)	10/04/2013	-do-	-do-	148,000.00	-do-
2013-085-501 (11)	10/04/2013	-do-	-do-	210,000.00	-do-
2013-084-501 (11)	10/04/2013	-do-	-do-	6,000.00	-do-
2013-083-501 (11)	10/04/2013	-do-	-do-	14,000.00	-do-
2013-082-501 (11)	10/04/2013	-do-	-do-	37,000.00	-do-
2013-081-501 (11)	10/03/2013	-do-	-do-	111,000.00	-do-
2013-080-501 (11)	10/02/2013	-do-	-do-	195,500.00	-do-
2013-079-501 (11)	09/30/2013	-do-	-do-	111,000.00	-do-
2013-078-501 (11)	09/30/2013	-do-	-do-	37,000.00	-do-
2013-077-501 (11)	09/30/2013	-do-	-do-	74,000.00	-do-
2013-076-501 (11)	09/30/2013	-do-	-do-	37,000.00	-do-
2013-075-501 (11)	09/30/2013	-do-	-do-	111,000.00	-do-
2013-074-501 (11)	09/27/2013	-do-	-do-	111,000.00	-do-
2013-073-501 (11)	09/27/2013	-do-	-do-	354,500.00	-do-
2013-072-501 (11)	09/20/2013	-do-	-do-	74,000.00	-do-
2013-070-501 (11)	09/13/2013	-do-	-do-	885,000.00	-do-
2013-069-501 (11)	09/12/2013	-do-	-do-	465,500.00	-do-
2013-068-501 (11)	09/12/2013	-do-	-do-	148,000.00	-do-
2013-067-501 (11)	09/12/2013	-do-	-do-	255,500.00	-do-
2013-066-501 (11)	09/11/2013	-do-	-do-	17,000.00	-do-
2013-065-501 (11)	09/10/2013	-do-	-do-	37,000.00	-do-
2013-064-501 (11)	09/11/2013	-do-	-do-	296,000.00	-do-
2013-063-501 (11)	09/10/2013	-do-	-do-	30,000.00	-do-
2013-062-501 (11)	09/10/2013	-do-	-do-	27,500.00	-do-
2013-061-501 (11)	09/09/2013	-do-	-do-	37,000.00	-do-
2013-060-501 (11)	09/09/2013	-do-	-do-	7,500.00	-do-
2013-059-501 (11)	09/09/2013	-do-	-do-	222,000.00	-do-
2013-058-501(11)	09/09/2013	-do-	-do-	37,000.00	-do-
2013-057-501 (11)	09/04/2013	-do-	-do-	37,000.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2013-056-501 (11)	09/04/2013	Payment of CNA incentive in excess of the DBM prescribed ceiling of P25,000	Acting Manager- Accounting Division, et al.	37,000.00	CGS-5 Decision No. 2015-014 dated July 13, 2015 under Petition for Review
2013-055-501 (11)	09/04/2013	-do-	-do-	235,000.00	-do-
2013-054-501 (11)	09/02/2013	-do-	-do-	894,500.00	-do-
2013-053-501 (11)	09/03/2013	-do-	-do-	925,000.00	-do-
2013-052-501 (11)	09/02/2013	-do-	-do-	37,000.00	-do-
2013-051-501 (11)	09/02/2013	-do-	-do-	629,000.00	-do-
2013-050-501 (11)	09/02/2013	-do-	-do-	666,000.00	-do-
2013-049-501 (11)	09/02/2013	-do-	-do-	74,000.00	-do-
2013-047-501 (11)	08/29/2013	-do-	-do-	592,000.00	-do-
2013-046-501 (11)	08/29/2013	-do-	-do-	592,000.00	-do-
2013-045-501 (11)	08/29/2013	-do-	-do-	111,000.00	-do-
2013-044-501 (11)	08/29/2013	-do-	-do-	1,184,000.00	-do-
2013-043-501 (11)	08/23/2013	-do-	-do-	1,036,000.00	-do-
2013-042-501 (11)	08/23/2013	-do-	-do-	222,000.00	-do-
2013-041-501 (11)	08/23/2013	-do-	-do-	259,000.00	-do-
2013-040-501 (11)	08/23/2013	-do-	-do-	74,000.00	-do-
2013-039-501 (11)	08/23/2013	-do-	-do-	185,000.00	-do-
2013-038-501 (11)	08/23/2013	-do-	-do-	962,000.00	-do-
2013-037-501 (11)	08/23/2013	-do-	-do-	111,000.00	-do-
2013-036-501 (11)	08/23/2013	-do-	-do-	185,000.00	-do-
2013-035-501 (11)	08/23/2013	-do-	-do-	444,000.00	-do-
2013-034-501 (11)	08/22/2013	-do-	-do-	814,000.00	-do-
2013-033-501 (11)	08/22/2013	-do-	-do-	814,000.00	-do-
2013-032-501 (11)	08/22/2013	-do-	-do-	555,000.00	-do-
2013-031-501 (11)	08/16/2013	-do-	-do-	555,000.00	-do-
2013-030-501 (11)	08/13/2013	-do-	-do-	296,000.00	-do-
2013-029-501 (11)	08/13/2013	-do-	-do-	518,000.00	-do-
2013-028-501 (11)	08/13/2013	-do-	-do-	370,000.00	-do-
2013-027-501 (11)	08/06/2013	-do-	-do-	37,000.00	-do-
2014-008-NIACON	04/14/2014	Payment of honoraria was contrary to Administrative Code of 1987	-do-	655,200.00	-do-
2014-004-NIACI (12)	03/12/2014	Payment considered unnecessary expenditures	-do-	139,889.55	-do-
2021-001-501 LFPs (17/18/19/20)	03/24/2021	Payment for construction expense without legal basis	Officers and employees concerned	405,401,400.99	For issuance of NFD

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2021-001-501 LFPs (19/20)	03/24/2021	Payment for construction expense without legal basis	Officers and employees concerned	124,471,699.06	For issuance of NFD
2021-003-101/501 (17/18/19)	05/04/2021	-do-	-do-	185,760,484.59	-do-
2021-005-501 (19/21)	10/04/2021	-do-	-do-	71,408,361.82	-do-
20-001-501 (18)	06/09/2020	Payment of consultancy security services was unnecessary	-do-	600,000.00	With CGAS Cluster V Decision No. 2023-017 dated May 11, 2023
20-002-501 (18)	06/11/2020	-do-	-do-	600,000.00	-do-
20-003-501 (18)	06/11/2020	-do-	-do-	650,000.00	-do-
20-004-501 (18)	06/11/2020	-do-	-do-	300,000.00	-do-
20-005-501 (17)	06/11/2020	-do-	-do-	150,000.00	-do-
20-006-501 (17)	06/11/2020	-do-	-do-	406,451.61	-do-
20-007-501 (17)	06/11/2020	Payment of consultancy security services was unnecessary	-do-	250,000.00	-do-
20-008-501 (17)	06/11/2020	-do-	-do-	54,838.71	-do-
2017-01-501	06/23/2017	Payment to contractors	Former DAEO, et al.	119,460,053.27	-do-
2016-009-501	10/25/2016	Payment for the supply and delivery of various Information Technology (IT) equipment	Former Manager-Administrative Department, et al.	769,226.08	With Appeal
2016-008-501	09/02/2016	Payment of various expenses in connection to the NIA-Irrigators' Association (IA) Convention-Consultation and Mass Turn-over of Completed Project to Irrigators' Associations (IAs)	Former Administrator, et al.	372,000.00	For updating of status
2016-007-501	07/29/2016	Payment for the lease of venue	-do-	8,437,400.00	For updating of status
2016-003-501	07/22/2016	Payment for overtime services	-do-	473,543.50	-do-
2016-002-501	04/25/2016	Supply and delivery of motor vehicles under NIA Corporate Fund	-do-	520,000.00	-do-
2017-001-NIACI	02/16/2017	Liquidation of cash advances not supported with complete documents	NIACI Consultants, et al.	843,750.00	With CGAS Cluster V Decision No. 2024-001 dated January 3, 2024, sustaining the ND
2015-008-NIACON	09/23/2015	-do-	NIACI Officers, et al.	7,102,875.00	With CGS Cluster V Decision No. 2019-002 dated January 30, 2019 for the disallowance amounting to P119,250.00
Total CO - Corporate Fund				1,102,471,439.29	

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
<u>CO - Special Fund</u>					
11-001-158(08-07)	04/25/2011	Payment of honorarium to NIA CARP officers	Former Project Manager, et al.	443,589.25	With COE dated October 19, 2015
2014-016-158(12)	06/25/2014	Payment of salaries, bonuses and allowances after compulsory retirement has no legal basis	Officers and employees concerned	473,613.08	With COA CGS 5 Decision No. 2017-016 dated January 14, 2017 With Petition for Review dated April 19, 2017
2016-002-158	08/04/2016	Monetary remuneration of overtime is contrary to CSC-DBM Joint Circular No. 2	ARISP III officers and personnel	44,991.04	With CGAS Cluster V Decision No. 2022-020
10-001-158(09)	03/22/2010	Payment of CNA lacked legal basis	Officers and employees concerned	109,000.00	With partial settlements in the amounts of P35,000.00, P7,500.00, P4,500.00, P4,500.00 and P4,500.00 under NSSDC Nos. 2024-001 to 2024-005 dated 02/02/2024, 02/13/2024, 07/03/2024, 07/29/2024, and 10/09/2024, respectively.
Total CO - Special Fund				1,071,193.37	
TOTAL - CO				3,337,869,836.63	
<u>CAR</u>					
<u>CAR - General Fund</u>					
2023-40-501LFP (19-20)	12/01/2023	Overpayment resulting from erroneous computation and withholding of taxes	Officers and employees concerned	14,681.60	Received by Management on January 1, 2024
2023-39-501LFP (20)	12/01/2023	-do-	-do-	7,869.43	-do-
2023-38-501LFP (19-20)	12/01/2023	-do-	-do-	16,242.74	-do-
2023-37-501LFP (21)	11/30/2023	-do-	-do-	6,213.79	-do-
2023-36-501LFP (18-20)	11/21/2023	-do-	-do-	48,329.80	Received by Management on November 22, 2023
2023-35-501LFP (19)	11/20/2023	-do-	-do-	7,984.33	-do-
2023-33-501LFP (20)	11/13/2023	-do-	-do-	6,596.78	Received by Management on November 15, 2023
2023-32-501LFP (20)	11/10/2023	-do-	-do-	36,225.53	-do-
2023-30-501LFP (18-21)	11/10/2023	-do-	-do-	39,368.16	-do-
2023-29-501LFP (18)	11/08/2023	-do-	-do-	14,713.40	Received by Management on November 13, 2023

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2023-28-501LFP (21)	11/08/2023	Overpayment resulting from erroneous computation and withholding of taxes	Officers and employees concerned	10,026.87	Received by Management on November 13, 2023
2023-27-501LFP (22)	11/08/2023	-do-	-do-	12,210.38	-do-
2023-25-501LFP (22)	11/08/2023	-do-	-do-	6,353.87	-do-
2023-24-501LFP (21)	11/07/2023	-do-	-do-	11,198.84	-do-
2023-23-501LFP (22)	11/07/2023	-do-	-do-	11,857.54	-do-
2023-22-501LFP (22)	11/07/2023	-do-	-do-	10,550.92	-do-
2023-21-501LFP (22)	10/27/2023	-do-	-do-	16,228.50	-do-
SND 15-03-101-(10)	09/14/2023	Unsettled suspension matured into disallowance	-do-	35,919.04	Received by Management on September 26, 2023; From NS. No. 15-001-101-(10) dated July 24, 2015
2021-02-501 LFP (17-18)	05/10/2021	Overpayment resulting from erroneous computation of liquidated damages	Regional Manager, et. al.	14,961.48	Appeal Memorandum was received by COA-CAR on November 5, 2021
2021-01-501 LFP (17-18)	05/10/2021	-do-	-do-	23,565.35	-do-
15-003-101-(10)	01/30/2015	Grouted riprap was not in accordance with the standard grouting	Officers and employees concerned	120,186.83	COE dated June 15, 2020 was received by Management on August 13, 2020; With partial settlements
<i>Kalinga IMO - General Fund</i>					
2023-19-501LFP (2013)	02/12/2023	Unsettled suspension matured into disallowance	-do-	103,572.56	Received by Management on February 6, 2023; Answer to the appeal transmitted to COA-CAR RO on September 1, 2023
2023-18- 501LFP (2014)	01/12/2023	-do-	-do-	340,616.69	Received by Management on February 6, 2023; Answer to the appeal transmitted to COA-CAR RO on September 14, 2023
2023-17- 501LFP (2014)	01/12/2023	-do-	-do-	51,299.36	Received by Management on February 2, 2023; Answer to the appeal transmitted to COA-CAR RO on September 8, 2023
2023-16- 501LFP (2013-2016)	01/12/2023	-do-	-do-	7,538,952.07	Received by Management on January 25, 2023; Answer to the appeal transmitted to COA-CAR

Notices of Disallowance (NDs)						
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status	
						RO on September 14, 2023
2023-15-501LFP (2013/2014)	01/12/2023	Unsettled suspension matured into disallowance	Officers and employees concerned	4,660,712.53	Received by Management on January 24, 2023; Answer to the appeal transmitted to COA-CAR RO on September 14, 2023	
2023-14-501LFP (2014-2016)	01/12/2023	-do-	-do-	5,012,764.66	Received by Management on January 24, 2023; Answer to the appeal transmitted to COA-CAR RO on September 8, 2023	
2023-13-501LFP (2014-2016)	01/12/2023	-do-	-do-	3,741,922.31	-do-	
2023-12- 501LFP (2015/2016)	01/12/2023	-do-	-do-	1,853,291.96	Received by Management on January 25, 2023; Answer to the appeal transmitted to COA-CAR RO on September 14, 2023	
2023-11- 501LFP (2013/2016)	01/12/2023	-do-	-do-	4,289,655.17	Received by Management on January 25, 2023; Answer to the appeal transmitted to COA-CAR RO on September 1, 2023	
2023-10- 501LFP (2016)	01/12/2023	-do-	-do-	518,006.69	Received by Management on January 24, 2023; Answer to the appeal transmitted to COA-CAR RO on September 14, 2023	
2023-09-501LFP (2013)	01/12/2023	-do-	-do-	3,317,637.29	Received by Management on January 24, 2023; Answer to the appeal transmitted to COA-CAR RO on September 1, 2023	
2023-08-501LFP (2014)	01/12/2023	-do-	-do-	2,373,330.61	Received by Management on January 24, 2023; Answer to the appeal transmitted to COA-CAR RO on September 14, 2023	
2023-07- 501LFP (2013)	01/12/2023	-do-	-do-	4,333,111.79	Received by Management on January 25, 2023; Answer to the appeal transmitted to COA-CAR RO on September 1, 2023	
2023-06-501LFP (2015/2016)	01/12/2023	-do-	-do-	2,036,879.76	Received by Management on January 24, 2023; Answer to the appeal transmitted to COA-CAR RO on September 8, 2023	

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2023-05-501LFP (2016)	01/12/2023	Unsettled suspension matured into disallowance	Officers and employees concerned	1,945,800.85	Received by Management on January 24, 2023; Answer to the appeal transmitted to COA-CAR RO on September 8, 2023
2023-04-501LFP (2015/2016)	01/12/2023	-do-	-do-	2,488,663.09	Received by Management on January 24, 2023; Answer to the appeal transmitted to COA-CAR RO on September 14, 2023
2023-03-501LFP (2015/2016)	01/12/2023	-do-	-do-	1,326,304.92	Received by Management on January 24, 2023; Answer to the appeal transmitted to COA-CAR RO on September 1, 2023
2023-02-501LFP (2015/2016)	01/12/2023	-do-	-do-	1,581,119.57	Received by Management on January 24, 2023; Answer to the appeal transmitted to COA-CAR RO on September 14, 2023
2023-01	01/12/2023	-do-	-do-	2,135,842.77	Received by Management on January 26, 2023; Answer to the appeal transmitted to COA-CAR RO on September 8, 2023
2022-05-501 LFP (17)	12/13/2022	Deficiencies in the submitted supporting documents	Former Senior Accounting Processor and Principal Engineer B, et al.	2,427,436.80	Received by Management on December 12, 2022
2022-04-101(11)	10/24/2022	Incomplete supporting documents	Former Division Manager, et al.	34,352.58	Received by Management on October 25, 2022
2022-03-101 (11- 12)	10/12/2022	-do-	Former/Retired Regional Manager, et al.	1,094,045.30	-do-
2018-06-101-(11) KIMO	10/01/2018	Non-submission of the supporting documents required within the prescribed period	Employees concerned	10,459.00	For issuance of NFD and COE
2018-05-101-(11) KIMO	10/01/2018	-do-	Employees concerned	7,709.00	For issuance of NFD and COE
2018-04-101-(10) KIMO	10/01/2018	Irregular procurement of pipes after the completion of the project	Former Division Manager, et al.	94,575.00	With NFD dated August 8, 2021 and COE dated December 6, 2021
2018-003-101 (11) KIMO	07/06/2018	Deficiency of 6.33 percent on the completed Communal Irrigation System	Retired Regional Manager, et al.	93,253.00	-do-
2017-03-101-(10)	11/07/2017	Failure to repair the portion of the reinforced concrete canal side walls that collapsed due to substandard concrete mixture/improper construction method applied	Former Division Manager, et al.	16,273.39	NFD and COE received by Management on October 25, 2021 and December 20, 2021

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2017-02-101-(10)	11/03/2017	Failure to comply with the recommendations to investigate and explain the irregularities and inconsistencies in the procurement of construction materials	Former Division Manager, et al.	9,516.97	NFD and COE received by Management on October 25, 2021 and December 20, 2021
16-001-101-(12)	05/23/2016	Procured three units of pump with accessories were missing or not installed	Former Division Manager, Project Engineer	345,480.00	With Appeal Memorandum dated February 7, 2017 filed by persons liable
12-017-101-(12)	08/15/2012	Excessive claim of per diems	Employee concerned	3,200.00	No Appeal was filed within the reglementary period. Employee resigned in CY 2014
12-014-101-(12)	08/15/2012	-do-	-do-	1,120.00	No Appeal was filed within the reglementary period. Employee transferred to NIA CAR-Ifugao Satellite Office
Total CAR – General Fund				54,258,190.87	
CAR - Corporate Fund					
2024-04-501COB (23)	04/01/2024	Excessive payment of honorarium of Bids and Awards Committee (BAC) Secretariat and Technical Working Group (TWG) for the period September 25, 2022 to July 31, 2023	Grace Fanged, et al.	232,758.00	Received by Management on May 21, 2024. On appeal, ongoing preparation of Answer to Appeal and Excerpt of Documents and Summary of Events (EDSE)
2024-01-501COB (23)	01/08/2024	Disallowed due to lack of legal basis	Regional Manager, et al.	102,600.00	NS matured into disallowance due to non-settlement of NS within the reglementary period
2018-02-(501 COB)	04/18/2018	Payment of consultancy services not compliant with RA No. 9184 and PD No. 1445	Regional Manager; Administrative and Finance Manager; and Security Consultant	350,000.00	Received by Management on April 24, 2018. On appeal, EDSE submitted on December 10, 2018
16-002-501-(15)	10/06/2016	Payment of Cost-of-Living Allowance and Amelioration Allowance not compliant with RA No. 6758	Retired Regional Manager; Chief Corporate Accountant; and retired employee	68,647.55	For issuance of NFD & COE; Payees were not given copy of the ND by previous Audit Teams
15-009-501-(07)	10/12/2015	Payment of CNA incentive for CYs 2007-2008 made to officials performing managerial functions	Employee concerned	10,000.00	Paid under OR No. 3007363 dated November 20, 2023; Unremitted as of December 31, 2024
15-008-501-(07)	08/25/2015	-do-	Retired Regional Manager; Collection Representative A, et al.	20,000.00	With NFD No. 2023-002 dated October 4, 2023 received by management on October 11, 2023
15-007-501-14 (07-08)	07/29/2015	-do-	Former Regional Manager, et al.	55,000.00	NFD No. 2023-001 dated October 4, 2023 received by Management on October 11, 2023

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
15-005-501-14(RO)	06/09/2015	Payment of Viability Incentive Grant (VIG) for CY 2012 without legal basis	Retired Regional Manager, et al.	1,335,960.00	Issued NFD No. 2024-001 dated January 15, 2024 received by Management on January 22, 2024
15-006-501-14(RO)	06/09/2015	Payment of VIG has no legal basis	Retired Regional Manager, et al.	1,974,971.28	With CGS 5 Decision No. 2016-009 dated May 18, 2016
13-003-501-12	01/17/2014	CNA granted for CY 2011 in excess of P25,000.00	-do-	320,000.00	With CGS 5 Decision No. 2015-015 dated October 30, 2015
13-002-501-12	01/17/2014	Payment of CNA in excess of the P25,000.00 limit	-do-	3,045,000.00	-do-
13-001-501-12	01/16/2014	-do-	-do-	1,843,750.00	-do-
12-008-501-11	10/19/2012	Unreasonable contract cost with a variance of 15.61% above the contract amount	-do-	944,427.30	Affirmed under COA-CAR RO Decision No. 2017-048 dated June 14, 2017; Management submitted Petition for Review on October 24, 2017
12-005-501-10	06/27/2012	Early payment of CNA	Former Division Manager, et al.	500,000.00	NFD No. 2022-399 dated December 22, 2022. Affirmed under Decision No. 2020-505 dated Jan. 31, 2020. Affirmed under COA-CAR Decision No. 2015-044 dated July 20, 2015
12-004-501-10	06/27/2012	-do-	Former Regional Manager, et al.	2,050,000.00	-do-
12-003-501-10	06/27/2012	-do-	-do-	2,350,000.00	-do-
12-001-501-11 CAR RO	06/05/2012	CNA granted for CY 2011 in excess of P25,000.00-	Former Regional Manager, et al.	760,000.00	-do-
<u>Kalinga IMO - Corporate Fund</u>					
2018-001-501-(16)	01/10/2018	Incurred an underrun of 33.56 percent in a project	Division Manager Project-In-Charge, et al.	137,458.65	For issuance of NFD and COE
2015-010-501 (11)	12/01/2015	Payment of VIG for CY 2013 without legal basis/authority	Division Manager A	43,000.00	With NFD dated July 30, 2020 and COE dated August 13, 2020
2015-011-501 (13-14)	12/01/2015	-do-	Regional Manager; Division Manager; Administrative Services Officer A; Cashier B; and payees	3,166,096.79	With COE dated March 26, 2019. With Partial payments per NSSDC No. 2020-05 dated June 29, 2020 and NSSDC No. 2021-02 KIMO; Original amount P4,186,739.88
<u>Apayao IMO - Corporate Fund</u>					
2020-002	11/25/2020	Payment for the first 30 days of transferred employees without legal basis	Officers and employees concerned	27,000.00	Received by persons liable on December 2, 2020 through constructive service

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2016-001-501 (2013-14)-NIA AIMO	05/20/2016	Payment of VIG	Officers and employees concerned	170,000.00	Received by person liable on August 3, 2016 Unnumbered NFD dated December 11, 2019 was issued
2016-002-501 (2013-14)-NIA AIMO	05/20/2016	Payment of VIG	-do-	114,000.00	Unnumbered NFD dated December 11, 2019 was issued Original amount is P940,832.15. For issuance of COE
Total CAR - Corporate Fund				19,620,669.57	
<u>CAR - Special Fund</u>					
2023-31-501CARP (20)	11/10/2023	Overpayment resulting from erroneous computation and withholding of taxes	-do-	9,495.83	Received by Management on November 15, 2023
12-011-158-11	01/11/2013	Actual accomplishment of the project is only 97.47 percent, and contract amount was unreasonable	-do-	202,027.32	Motion for Reconsideration was submitted to the COA-CAR Regional Director
12-012-158-11	01/11/2013	Actual accomplishment of the project is only 97.47 percent	-do-	227,842.15	-do-
12-002-158-11	06/05/2012	Payment of CNA in excess of the P25,000.00 limit	Former/Retired Manager, et al.	55,000.00	NFD No. 2022-399 dated December 22, 2022 Affirmed under Decision No. 2020-505 dated Jan. 31, 2020. Affirmed under COA-CAR Decision No. 2015-044 dated July 20, 2015
<u>Kalinga IMO - Special Fund</u>					
2019-07-158-CARP CARE (09-10)	10/14/2019	Work accomplished is deficient by 40.68 percent as per COA Technical Service	Retired Regional Manager, et al.	890,278.55	COE dated November 25, 2020 was issued Partial settlement through NSSDC No. 2021-06 in the amount of P304,906.25 Original amount was P1,195,184.80
Total CAR - Special Fund				1,384,643.85	
TOTAL - CAR				75,263,504.29	
<u>REGIONAL OFFICE NO. I</u>					
<u>La Union IMO - General Fund</u>					
LUIMO-2013-01-101 (12)	12/27/2013	Payment of CNA incentive for CY 2012 in excess of P25,000	Employees concerned	78,000.00	With COA CGS 5 Decision No. 2015-015 dated October 30, 2015 With Petition for Review

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
<u>Pangasinan IMO - General Fund</u>					
2013-01-101 (12)	12/27/2013	Payment of CNA for CY 2012 in excess of the DBM prescribed ceiling of P25,000	Division Manager, et al.	273,000.00	With COA CGS 5 Decision No. 2015-015 dated October 30, 2015
Total Regional Office No. I - General Fund				351,000.00	
<u>Regional Office No. I - Corporate Fund</u>					
NIA ROI-2015-03-001-501 COB(13)	04/30/2015	Payment of VIG without legal basis	Employees concerned	750,950.00	With COA CGS 5 Decision No. 2015-020 dated December 22, 2015
NIA RO1 ND No.-2013-02-501(12)	12/27/2013	Payment of CNA for CY 2010 in excess of the DBM prescribed ceiling of P25,000 and not approved by the Board of Directors	Regional Irrigation Manager, et al.	1,730,750.00	With COA CGS 5 Decision No. 2015-015 dated October 30, 2015
2012-07-001	07/25/2012	-do-	-do-	1,565,000.00	With COA Regional Office I Decision No. 2015-039 dated October 13, 2015
2011-08-003	08/16/2011	-do-	-do-	48,000.00	With COA Commission Proper Decision No. 2016-478 dated December 28, 2016
<u>La Union IMO - Corporate Fund</u>					
15-001-501 (2014)	03/19/2015	Payment of CY 2013 VIG without the approval of the President	Employees concerned	770,000.00	With COA CGS 5 Decision No. 2015-020 dated December 22, 2015 With partial payments amounting to P461,600.00 (for issuance of NSSDC)
LUIMO-2013-01-501(12)	12/27/2013	Payment of CNA for CY 2012 in excess of P25,000 limit	-do-	654,000.00	On Appeal; With partial payments amounting to P368,027.65 (for issuance of NSSDC)
12-002-501(12)	08/22/2012	-do-	NIA La Union (LU) IMO officers and employees	216,000.00	On Appeal; With partial payments amounting to P36,250.00 (for issuance of NSSDC).
12-001-501 (COB)-(11)	01/31/2012	Payment of CNA for CY 2011 in excess of P25,000 limit	Employees concerned	115,000.00	With NFD dated June 8, 2015 and COE 2015-300 dated December 28, 2015; With partial payments of P97,250.00
11-501-COB-001 (10)	05/11/2011	Payment of CNA for CY 2010 in excess of P25,000 limit	-do-	115,000.00	With NFD dated February 1, 2017 and COE No. 2017-028 dated March 2, 2017
<u>Agno River Integrated Irrigation Project (ARIIP) - Corporate Fund</u>					
2013-12-001(F501)	12/27/2013	Payment of CNA for CY 2010 in excess of the DBM prescribed ceiling of P25,000 and not approved by the Board of Directors	Project Manager, et al.	4,914,899.92	On Appeal, but with payment by liable persons. Original amount was P11,841,500

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
<u>Pangasinan IMO (PIMO) - Corporate Fund</u>					
PIMO-2015-01-001-501 COB(13)	04/30/2015	Payment of VIG without legal basis	Employees concerned	2,209,456.99	With COA CGS 5 Decision No. 2015-020 dated December 22, 2015
NIA PIMO ND No. 2013-01-501(12)	12/27/2013	Payment of CNA for CY 2012 in excess of the DBM prescribed ceiling of P25,000 and not approved by the Board of Directors	Employees concerned	2,255,750.00	With COA CGS 5 Decision No. 2015-015 dated October 30, 2015
12-001-501-(11)	01/09/2012	Payment of CNA for CY 2011 in excess of the DBM prescribed ceiling of P25,000 and not approved by the Board of Directors	Division Manager, et al.	64,440.00	On Appeal
11-001-501-(10)	05/11/2011	Payment of CNA for CY 2010 in excess of the DBM prescribed ceiling of P25,000 and not approved by the Board of Directors	-do-	180,000.00	-do-
<u>Ilocos Sur IMO (ISIMO) - Corporate Fund</u>					
15-001 (14)	05/07/2015	Payment of VIG for CY 2013 without legal basis	Employees concerned	508,000.00	With COA CGS 5 Decision No. 2021-059 dated February 15, 2021
15-002 (14)	05/07/2015	-do-	-do-	235,000.00	-do-
15-003 (14)	05/07/2015	-do-	-do-	83,000.00	-do-
15-004 (14)	05/07/2015	-do-	-do-	16,000.00	-do-
15-005 (14)	05/07/2015	-do-	-do-	75,000.00	-do-
15-006 (14)	05/07/2015	-do-	-do-	28,000.00	-do-
SM-12-002 (12)	12/06/2012	-do-	-do-	882,000.00	With COA CGS 5 Decision No. 2015-009 dated July 28, 2015
SM-12-001 (12)	04/11/2012	Payment of CNA for CY 2011 in excess of P25,000.00 limit	-do-	80,000.00	With COA RO I Decision No. 2015-019 dated May 25, 2015
NIA – BPIS		-do-	Officials and employees	360,000.00	For updating of status
<u>Ilocos Norte IMO (INIMO) - Corporate Fund</u>					
2015-01 501COB (2013)		Payment for VIG CY 2013 without legal basis	NIA INIMO officials and employees	814,100.00	With COA CGAS C5 Decision No. 2015-020 dated December 22, 2015
2015-01 501COB (2014)		Payment for VIG CY 2014 without legal basis	-do-	1,611,391.00	-do-
Total Regional Office No. I - Corporate Fund				20,281,737.91	
<u>La Union IMO - Special Fund</u>					
2013-01-158(12)	02/11/2014	Payment of CY 2012 CNA incentive in excess of the DBM prescribed ceiling of P25,000	Division Manager, et al.	39,000.00	Affirmed under COA CGS Cluster 5 Decision No. 2015-015 dated October 30, 2015 With partial payments amounting to P28,500.00

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
<u>Pangasinan IMO - Special Fund</u>					
2013-01-158(12)	12/27/2013	Payment of CY 2012 CNA incentive in excess of the DBM prescribed ceiling of P25,000	Officers and employees	78,000.00	Affirmed under COA CGS Cluster 5 Decision No. 2015-015 dated October 30, 2015
Total Regional Office No. I – Special Fund				117,000.00	
TOTAL - REGIONAL IRRIGATION OFFICE NO. I				20,749,737.91	
<u>REGIONAL IRRIGATION OFFICE NO. II</u>					
<u>Regional Office No. II - General Fund</u>					
NIA RO2-2022-09 (2012)	10/26/2022	Unrecouped advances	NIA Officers concerned and Contractor	187,958.10	With CGAS Cluster V Decision No. 2023-042 dated November 14, 2023
NIA RO2-2022-07 (2012-2014)	10/25/2022	-do-	-do-	183,949.46	-do-
NIA RO2-2022-06 (2014-2015)	10/25/2022	-do-	-do-	138,722.81	-do-
NIA RO2-2022-08 (2012)	10/17/2022	-do-	-do-	189,994.33	-do-
NIA RO2-2022-05 (2014-2015)	09/15/2022	Unnecessary variation works	-do-	410,342.56	With CGAS Cluster V Decision No. 2023-019 dated May 31, 2023
NIA RO2-2022-02-501(2017)	06/06/2022	Unrecouped advances	-do-	105,749.13	With CGAS Cluster V Decision No. 2023-004, dated January 24, 2023
NIA RO2-2022-03(2012)	06/06/2022	-do-	-do-	889,616.82	With CGAS Cluster V Decision No. 2023-003, dated January 19, 2023
NIA RO2-2022-04(2012)	05/26/2022	-do-	-do-	58,972.11	With CGAS Cluster V Decision No. 2023-007, dated February 20, 2023
NIA RO2-2022-01-501(2015)	05/26/2022	-do-	-do-	552,766.50	With CGAS Cluster V Decision No. 2023-012 dated March 12, 2023
2018-NIARO2-0002 (2017)	11/05/2018	Payment of VIG without legal basis	-do-	4,132,914.42	With CGAS Cluster 5 Decision No. 2020-002 dated Jan. 22, 2020 With Petition for Review
2018-NIARO2-0003 (2015)	08/31/2018	Payment for Job Order	Regional Irrigation Manager, et al.	214,438.54	With CGAS Cluster V Decision dated April 27, 2022 With Petition for Review
Total Regional Office No. II - General Fund				7,065,424.78	
<u>Nueva Vizcaya IMO - Corporate Fund</u>					
2018-001-501 (2017)-NVIMO	03/02/2018	Payment of VIG for CY 2014 without legal basis	Employees concerned	161,617.20	With NFD dated October 24, 2018; and COE No. 2019-001 dated Nov. 28, 2019 Amount of ND was P847,129.00 with partial

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
					settlements of P685,511.80 in CYs 2019-2024
2018-001-501-(2017)-NVIMO	03/02/2018	Payment of VIG for CY 2015 without legal basis	Employees concerned	20,539.78	With NFD dated October 24, 2018 and COE No. 2019-002 dated Nov. 28, 2019 Amount of ND was P334,880.00 with partial settlements of P314,340.22 in CYs 2020-2024
<u>Isabela IMO - Corporate Fund</u>					
2018-NIAISAIMO-0001 (2017)	04/20/2018	Payment of VIG for CY 2014 without legal basis	-do-	226,597.84	With NFD dated Aug. 29, 2019 and COE dated Oct. 14, 2019 Amount of ND was P1,664,198.50 with partial settlements of P1,437,600.66 in CYs 2019-2022
<u>Cagayan-Batanes IMO - Corporate Fund</u>					
2019-001-501 (2017)	11/12//2019	Incomplete documentation	-do-	241,892.22	For issuance of NFD
2019-002-501 (2015)	11/12//2019	-do-	-do-	69,610.50	-do-
2018-003-501 (2015) CBIMO	04/10/2018	Payment of fuel without complete documentation	-do-	24,041.45	For issuance of COE
2018-002-101 (2015)	04/10/2018	Payment of fuel with lacking documents	Acting Division Manager, et al.	105,008.37	Amount of ND was P157,512.56 With partial settlement of P52,504.19 under NSSDC No. 2021-009 dated April 16, 2021 For issuance of NFD and COE
2017-004-501-(2014-2015)-CBIMO	06/12/2017	Payment of VIG for CYs 2014 and 2015 without legal basis	Employees concerned	5,174,122.00	With CGS Cluster V Decision No. 2018-031 dated Sept. 7, 2018 With Petition for Review before the CP
<u>Magat River Integrated Irrigation System (MARIIS) - Corporate Fund</u>					
NIA MARIIS DI-2023-01(2021)	09/22/2023	Payment of hazard pay	Various employees of NIA MARIIS Division I	1,232,000.00	With Motion for Reconsideration (MR) submitted by the Appellee to the CP
2018-NIA MARIIS-0001 (2017)	05/11/2018	Payment of VIG	Officers and employees concerned	133,240,449.33	-do-
Total Regional Office No. II - Corporate Fund				140,495,878.69	
TOTAL - REGIONAL IRRIGATION OFFICE NO. II				147,561,303.47	

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
REGIONAL IRRIGATION OFFICE NO. III					
<u>Regional Office No. III - Corporate Fund</u>					
2017-02-501(2014-2016)/RO	09/04/2017	Grant of VIG without legal basis	Officers and employees concerned	8,703,162.68	With Appeal
2015-01(2013/2014)/RO	07/21/2015	-do-	-do-	3,849,000.00	With COA CGS-5 Decision No. 2016-016 With Petition for Review before the CP
<u>TARZAM IMO - Corporate Fund</u>					
2017-003-F501-COB(2017)	08/11/2017	Grant of VIG for CY 2016 without legal basis	Employees concerned	700,000.00	Appeal still with COA Regional Office No. III, received on April 3, 2018
2017-003-F501-COB(2017)	07/24/2017	Grant of VIG for CYs 2014 and 2015 was without legal basis	-do-	2,299,999.66	-do-
2015-002-F501-COB(2013)	08/11/2015	Grant of VIG for CY 2012 without legal basis	-do-	698,701.68	With Petition for Review before the CP
2015-001-F501-COB(2014)	07/30/2015	Grant of VIG for CY 2013 without legal basis	-do-	497,830.76	-do-
<u>PAMBAT IMO - Corporate Fund</u>					
2017-03-501(2014-2016) / PAMBAT	09/04/2017	Grant of VIG without legal basis	-do-	2,440,000.00	With Appeal
2015-01 (2013/2014)/ PAMBAT	07/21/2015	-do-	-do-	590,222.13	With COA CGS-5 Decision No. 2016-016
<u>BANE IMO - Corporate Fund</u>					
2017-03-501(2014-2016)/ BANE	09/04/2017	Grant of VIG without legal basis	Officers and employees concerned	25,072,000.00	With Appeal
16-01-101 (14) BANE	10/06/2016	Payments to a contractor	-do-	6,843,899.86	-do-
2015-01(2013/2014)/ BANE	07/21/2015	-do-	-do-	4,340,000.00	With COA CGS-5 Decision No. 2016-001 With Petition for Review before the CP
<u>UPRIIS - Corporate Fund</u>					
2024-001(2023)	01/15/2024	Payment of excessive expenditures for Team Building Activity	-do-	383,000.00	CGAS Cluster V Decision No. 2024-037 dated November 18, 2024 under Petition for Review
2024-002-501(2023)	04/07/2024	Payment of irregular expenditures for meals and snacks - Pre-departure Orientation Seminar (PDOS)	-do-	78,085.00	With Appeal
2024-003-501(2023)	06/07/2024	Payment of Infrastructure project without Advice of Sub-Allotment (ASA)	-do-	1,817,781.59	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
17-004-501 (17)	10/04/2017	Payment of VIG for CY 2016 without legal basis	Officers and employees concerned	442,200.00	For updating of status
17-003-501 (17)	09/04/2017	-do-	-do-	10,982,900.00	-do-
17-003-501 (17)	09/04/2017	-do-	-do-	5,183,400.00	-do-
17-003-501 (17)	09/04/2017	-do-	-do-	3,683,755.61	-do-
17-003-501 (17)	09/04/2017	Payment of VIG for CY 2014 without legal basis	-do-	3,704,000.00	-do-
17-003-501 (17)	09/04/2017	-do-	-do-	4,545,035.93	-do-
17-003-501 (17)	09/04/2017	Payment of VIG for CY 2015 without legal basis	-do-	6,363,000.00	-do-
17-003-501 (17)	09/04/2017	Payment of VIG for CY 2016 without legal basis	-do-	3,730,544.89	-do-
17-002-501 (16)	09/04/2017	Payment of VIG for CY 2015 without legal basis	-do-	6,220,000.00	-do-
17-002-501 (16)	09/04/2017	-do-	-do-	1,050,000.00	-do-
17-002-501 (16)	09/04/2017	-do-	-do-	2,248,260.57	-do-
17-002-501 (16)	09/04/2017	-do-	-do-	2,366,020.00	-do-
17-002-501 (16)	09/04/2017	-do-	-do-	6,104,454.29	-do-
17-002-501 (16)	09/04/2017	-do-	-do-	4,481,939.24	-do-
17-002-501 (16)	09/04/2017	-do-	-do-	2,948,000.00	-do-
17-001-501 (16)	09/04/2017	-do-	-do-	12,208,690.00	-do-
17-001-501 (16)	09/04/2017	-do-	-do-	3,780,733.87	-do-
17-001-501 (16)	09/04/2017	-do-	-do-	3,775,750.00	-do-
17-001-501 (16)	09/04/2017	-do-	-do-	5,852,498.00	-do-
17-001-501 (16)	09/04/2017	-do-	-do-	7,591,889.20	-do-
17-001-501 (16)	09/04/2017	-do-	-do-	6,276,875.00	-do-
17-001-501 (16)	09/04/2017	-do-	-do-	4,755,666.67	With a consolidated appeal originally filed before the Regional Director, COA Region III
15-01-501(13) OMS	07/13/2015	Payment of VIG for CYs 2012 and 2013 without legal basis	-do-	48,396,848.00	With Petition for Review
15-02-501(14) OMS	07/13/2015	Payment of VIG for CY 2014 without legal basis	-do-	40,342,893.71	-do-
13-53-501(13)	02/12/2013	Overpayment of CNA for CY 2012	-do-	6,619,717.72	The original amount of disallowance was P19,206,000 with total partial settlement by installments in the amount of P12,586,282.28 The Authority to settle by installment was issued by the COA Prosecution and

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
					Litigation Office, Legal Services Sector
13-04-501(13)	02/12/2013	Overpayment of CNA for CY 2012	Officers and employees concerned	1,013,000.00	With COA CP Decision No. 2020-403 dated Jan. 31, 2020. Original amount of disallowance was P1,326,000.00, with partial settlement of P313,000.00 in CY 2017
Total Regional Office No. III - Corporate Fund				262,981,756.06	
TOTAL - REGIONAL IRRIGATION OFFICE NO. III				262,981,756.06	
REGIONAL IRRIGATION OFFICE NO. IV-A					
<u>Regional Office No. IV-A - General Fund</u>					
2013-005-501 / PIDP	10/16/2013	Payment of CNA incentive for CY 2012	-do-	30,000.00	With Petition for Review
2013-005-501 / 101 MDS	10/16/2013	-do-	-do-	60,000.00	With Appeal Memorandum
Total Regional Office No. IV-A - General Fund				90,000.00	
<u>Regional Office No. IV-A - Corporate Fund</u>					
2015-003-501(13)	11/20/2015	Payment of VIG for CY 2013 without legal basis	-do-	984,005.51	CGS 5 Decision No. 2016-008 dated May 13, 2016 under Petition for Review
2015-002-501(13)	11/20/2015	-do-	-do-	514,139.66	-do-
2015-001-501(13)	11/20/2015	-do-	-do-	852,700.00	-do-
2013-007-501(12)	10/19/2013	Payment of additional CNA for CY 2012	-do-	1,979,250.00	The consolidated Appeals were denied under CGS-5 Decision No. 2016-008 dated May 13, 2016
2013-006-501(12)	10/18/2013	-do-	-do-	1,683,000.00	-do-
2013-005-501(12)	10/16/2013	-do-	-do-	2,082,000.00	With an Appeal Memorandum
Total Regional Office No. IV-A - Corporate Fund				8,095,095.17	
<u>Regional Office No. IV-A - Special Fund</u>					
Region IV-A 2013-006-501	10/18/2013	Payment of CNA incentive for CY 2012	-do-	60,000.00	The consolidated Appeals were denied under COA CGS-5 Decision No. 2016-008 dated May 13, 2016
Region IV-A 2013-005-501	10/16/2013	-do-	-do-	90,000.00	With Appeal Memorandum
Total Regional Office No. IV-A - Special Fund				150,000.00	
TOTAL - REGIONAL IRRIGATION OFFICE NO. IV-A				8,335,095.17	
REGIONAL IRRIGATION OFFICE NO. IV-B					
<u>Regional Office No. IV-B - Corporate Fund</u>					
18-003-501(17)-NIA MIMAROPA RO	08/30/2018	Payment of VIG without legal basis	Former Regional Manager; Division Manager, Engineering and Operations Division (EOD); Acting Manager, Administrative and Finance Division (AFD); and payees	1,449,047.00	ND affirmed under CGAS C5 Decision No. 2019-010 dated April 12, 2018

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2015-003-501 (12 & 13) MIMAROPA RO	09/09/2015	Payment of VIG without legal basis	Officers and employees concerned	1,343,861.68	ND affirmed under CP COA Decision No. 2022-272 dated January 24, 2022
2015-001-501(13) MIMAROPA RO	09/03/2015	Excess CNA Payment - Regional Office	Former Acting Division Manager, et al.	5,000.00	ND affirmed under CP COA Decision No. 2020-403 dated January 31, 2020
2013-001-501 (12) MIMAROPA RO	12/20/2013	-do-	-do-	195,000.00	ND affirmed under CP COA Decision No. 2020-403 dated January 31, 2020
<u>Mindoro Oriental-Marinduque-Romblon (MOMARO) IMO - Corporate Fund</u>					
18-002-501(17)-NIA MOMARO IMO	08/30/2018	Excess CNA Payment - Regional Office	Former Acting Division Manager, et al.	210,000.00	ND affirmed under CGAS C5 Decision No. 2019-038 dated November 23, 2019
18-001-501(17)-NIA MOMARO IMO	08/30/2018	-do-	-do-	3,654,000.00	ND affirmed under CGAS C5 Decision No. 2019-041 dated December 9, 2019
2015-004-501(13&14) MOMARO IMO	09/09/2015	Payment of VIG without legal basis	-do-	4,116,638.03	ND affirmed under CP COA Decision No. 2022-272 dated January 24, 2022
2015-002-501(13 & 14) MOMARO IMO	09/03/2015	Excess CNA payment - Regional Office	-do-	107,810.95	CGS-5 Decision No. 2016-014 dated June 17, 2015 under Petition for Review before the COA CP
2013-002-501 (12) MOMARO IMO	12/20/2013	-do-	Excess CNA payment - Regional Office	2,120,000.00	ND affirmed under CP COA Decision No. 2020-403 dated January 31, 2020
<u>Occidental Mindoro IMO - Corporate Fund</u>					
2020-001-501(18) OMIMO	09/30/2020	Retainer's fee with no concurrence from COA and approval from OGCC	Officers and employees concerned	35,200.00	For updating of status. Original amount of ND was P136,000.00
2018-001-501(2017) OMIMO	08/31/2018	Payment of VIG without legal basis	-do-	459,728.70	With COA CGAS Cluster 5 Decision No. 2019-040
2016-001-501 (13) PIMO	03/18/2016	-do-	-do-	415,544.71	ND affirmed under CGAS 5 Decision No. 2016-056 dated November 17, 2016
2015-001-501 (14) OMIMO	10/27/2015	-do-	-do-	87,000.00	Original amount of ND was P354,495.27
<u>Palawan IMO - Corporate Fund</u>					
2018-001-501-(17)-NIA-PIMO	08/22/2018	-do-	Division Manager; Sr. Accounting Processor A; and payees	1,993,739.44	CGS V Decision No. 2020-031 dated September 15, 2020 under Petition for Review before the COA CP

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2016-002-501 (14) NIA PIMO	03/18/2016	Payment of VIG without legal basis	Officers and employees concerned	991,427.60	CGS V Decision No. 2020-031 dated September 15, 2020 under Petition for Review before the COA CP
Total Regional Office No. IV-B - Corporate Fund				17,183,998.11	
TOTAL - REGIONAL IRRIGATION OFFICE NO. IV-B				17,183,998.11	
REGIONAL IRRIGATION OFFICE NO. V					
<u>Regional Office No. V - General Fund</u>					
2020-001-101- (2019)	10/07/2020	Payment for water pumps not in accordance with approved appropriation	-do-	6,865,200.00	On Appeal
Total Regional Office No. V - General Fund				6,865,200.00	
<u>Regional Office No. V - Corporate Fund</u>					
2017-01-100 (2014)	05/25/2017	Payment of VIG without the approval of the President	-do-	236,213.96	With Petition for Review
2016-048-0-(2014)	12/08/2016	-do-	-do-	98,218.59	-do-
2016-047-0-(2014)	12/08/2016	-do-	-do-	237,478.80	-do-
2016-046-0-(2014)	12/08/2016	-do-	-do-	320,000.00	-do-
2016-045-0-(2014)	12/08/2016	-do-	-do-	11,200.00	-do-
2016-044-0-(2014)	12/08/2016	-do-	-do-	135,800.00	-do-
2016-043-0-(2014)	12/08/2016	-do-	-do-	3,200.00	-do-
2016-042-0-(2014)	12/08/2016	-do-	-do-	20,785.75	-do-
2016-041-0-(2014)	12/08/2016	-do-	-do-	30,000.00	-do-
2016-040-0-(2014)	12/08/2016	-do-	-do-	26,000.00	-do-
2016-039-0-(2014)	12/08/2016	-do-	-do-	20,000.00	-do-
2016-038-0-(2014)	12/08/2016	-do-	-do-	22,000.00	-do-
2016-037-0-(2014)	12/08/2016	-do-	-do-	135,000.00	-do-
2016-033-0-(2014)	12/08/2016	-do-	-do-	72,000.00	-do-
2016-032-0-(2014)	12/08/2016	-do-	-do-	16,000.00	-do-
2016-031-0-(2014)	12/08/2016	-do-	-do-	268,000.00	-do-
2016-030-0-(2014)	12/08/2016	-do-	-do-	61,337.28	-do-
2016-029-0-(2014)	12/08/2016	-do-	-do-	533,496.33	-do-
2016-028-0-(2014)	12/08/2016	-do-	-do-	70,000.00	-do-
2016-027-0-(2014)	12/08/2016	-do-	-do-	70,000.00	-do-
2016-026-0-(2014)	12/08/2016	-do-	-do-	40,443.36	-do-
2016-025-0-(2014)	12/08/2016	-do-	-do-	521,044.75	-do-
2016-024-0-(2014)	12/08/2016	-do-	-do-	200,719.13	-do-
2016-022-0-(2013)	12/02/2016	-do-	-do-	32,997.00	-do-
2016-021-0-(2013)	12/02/2016	-do-	-do-	91,249.82	-do-
2016-020-0-(2013)	12/02/2016	-do-	-do-	47,143.71	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2016-019-0-(2013)	12/02/2016	Payment of VIG without the approval of the President	Officers and employees concerned	59,306.19	With Petition for Review
2016-018-0-(2013)	12/02/2016	-do-	-do-	215,466.53	-do-
2016-017-0-(2013)	12/02/2016	-do-	-do-	15,000.00	-do-
2016-016-0-(2013)	12/02/2016	-do-	-do-	711,250.00	-do-
2016-015-0-(2013)	12/02/2016	-do-	-do-	190,000.00	-do-
2016-014-0-(2013)	12/02/2016	-do-	-do-	376,250.00	-do-
2016-013-0-(2013)	12/02/2016	-do-	-do-	20,000.00	-do-
2016-012-0-(2013)	12/02/2016	-do-	-do-	85,000.00	-do-
2016-011-0-(2013)	12/02/2016	-do-	-do-	272,750.00	-do-
2016-010-0-(2013)	12/02/2016	-do-	-do-	27,000.00	-do-
2016-009-0-(2013)	12/02/2016	-do-	-do-	238,336.76	-do-
2016-008-0-(2013)	12/02/2016	-do-	-do-	19,000.00	-do-
2016-007-0-(2013)	12/02/2016	-do-	-do-	31,000.00	-do-
2016-006-0-(2013)	12/02/2016	-do-	-do-	114,799.72	-do-
2016-005-0-(2013)	12/02/2016	-do-	-do-	10,000.00	-do-
2016-004-0-(2013)	12/02/2016	-do-	-do-	15,000.00	-do-
2016-003-0-(2013)	12/02/2016	-do-	-do-	20,000.00	-do-
2016-002-0-(2013)	12/02/2016	-do-	-do-	30,692.61	-do-
2016-001-0-(2013)	12/02/2016	-do-	-do-	40,000.00	-do-
<u>Albay-Catanduanes IMO - Corporate Fund</u>					
2016-001-(2013)	12/23/2016	Payment of VIG without the necessary approval by the President	Acting IMO Head, Sr. Institutional Development Officer, Sr. Accountant, payees, et al.	191,480.22	With partial settlement of P178,000.00, P169,437.28 and P208,069.50 totaling P555,506.78 Original ND amount is P746,987.00
Total RO No. V - Corporate Fund				6,002,660.51	
TOTAL - REGIONAL IRRIGATION OFFICE NO. V				12,867,860.51	
<u>REGIONAL IRRIGATION OFFICE NO. VI</u>					
<u>Regional Office No. VI - General Fund</u>					
09-011-101-(01/02)	11/13/2009	Unsubmitted DVs and supporting documents	Officers and employees concerned	39,026.98	With NFD dated August 16, 2018 Subject to further verification since upon initial confirmation, NFD was not received by the persons liable who are no longer connected with NIA Region VI
09-002-101-(08)	11/13/2009	Hotel accommodation already included in per diems	-do-	1,040.00	With NFD dated August 15, 2018

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
					Subject to further verification since upon initial confirmation, NFD was not received by the persons liable who are no longer connected with NIA Region VI
11-005-101-(10)	12/29/2011	Unsettled NS matured into disallowance for expenses during the NIA's 47 th Anniversary	Officers and employees concerned	150,000.00	With pending appeal before the Regional Director
11-004-101-(10)	02/08/2011	Payment of CNA incentive for CY 2009	-do-	775,000.00	-do-
<u>Iloilo-Guimaras IMO - General Fund</u>					
2017-001-101	08/31/2017	Overpayment of PERA	-do-	2,908.84	Subject to further verification since upon initial confirmation, NFD was not received by the persons liable who are no longer connected with NIA Region VI
11-001-101	02/17/2011	Payment of honoraria of BAC members for 2010	-do-	32,000.00	Subject to further verification since upon initial confirmation, NFD was not received by the persons liable who are no longer connected with NIA Region VI
11-002-101	05/13/2011	Payment of items mobilization/demobilization as part of pay	-do-	24,000.00	Documents not on file On-going retrieval of documents is being performed
<u>Antique IMO - General Fund</u>					
2013-003-101(12)	01/04/2013	Salaries and PERA of casual employees charged to projects	-do-	44,566.27	With NFD dated October 9, 2018
2013-002-101(12)	01/03/2013	Salaries and wages of casual employees charged to project	-do-	649,316.59	With NFD dated September 21, 2018 With partial settlements made
2012-013-101(12)	12/18/2012	Travel of NIA-AIMO employees	-do-	55,629.00	With NFD dated October 9, 2018
2012-012-101(12)	12/14/2012	Travel of regular and casual employees for the NIA's 49 th Anniversary	-do-	95,596.68	With NFD dated September 21, 2018
2012-010-101(11)	11/20/2012	Travel of job order personnel for the NIA's 49 th Anniversary	-do-	18,991.60	No Appeal from ND
2012-006-101(11)	04/11/2012	Travelling expenses	-do-	3,520.00	With NFD dated October 9, 2018
2012-004-101(11)	04/11/2012	-do-	-do-	3,520.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2012-003-101(11)	04/11/2012	Travelling expenses	Officers and employees concerned	7,017.00	With NFD dated October 9, 2018
2012-002-101(11)	04/11/2012	-do-	-do-	7,017.00	-do-
2012-001-101(11)	04/11/2012	-do-	-do-	13,400.00	-do-
2006-01-101 (05)	02/24/2006	Transportation allowance	-do-	16,050.00	With COE
<u>Aklan IMO - General Fund</u>					
2012-101-001-(08/09/10/11)	08/16/2012	Payment of CNA incentive for CYs 2008-2011	-do-	191,500.00	With Appeal before the Regional Director With partial settlement
Total Regional Office No. VI - General Fund				2,130,099.96	
<u>Regional Office No. VI - Corporate Fund</u>					
09-002-501	11/06/2009	Payment of various expenses lacking legal basis	-do-	7,816.54	With NFD dated August 15, 2018 Subject to further verification since upon initial confirmation, NFD was not received by the persons liable who are no longer connected with NIA Region VI
15-01-501-(14)	06/16/2015	Payment of VIG for CY 2013 without legal basis	-do-	812,453.07	With pending Appeal before the Cluster Director, CGAS C5
13-009-501 (12)	01/10/2013	Payment of CNA incentive for CYs 2011 and 2012	-do-	8,989,750.00	-do-
2012-007-501(11)	08/30/2012	Payment of various expenses during NIA's 48 th Anniversary	-do-	157,656.33	With Appeal before the COA Regional Director of RO VI
2011-005-501(11)	02/07/2011	Payment of CNA incentive for CY 2011	-do-	1,770,000.00	COA Decision No. 2021-529 dated Dec. 17, 2021, denying the petition for review of the persons liable
2011-006-501	12/29/2011	Payment of CNA incentive for CYs 2009 and 2010	-do-	3,788,000.00	-do-
2011-004-501 (10)	08/31/2011	Payment of CNA incentive for CY 2009	-do-	6,220,000.00	With Appeal before the COA Regional Director of RO VI
<u>Iloilo-Guimaras IMO - Corporate Fund</u>					
2022-001-501	01/28/2022	Overpayment of hazard pay	-do-	2,500.00	For issuance of NFD Subject to further verification since upon initial confirmation, the ND was settled already. Awaiting proof of settlement; for issuance of NSSDC
2019-001-501LFPs	04/08/2019	Overpayment of wages and PERA	-do-	94,866.32	For issuance of NFD

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
					Subject to further verification since upon initial confirmation, the ND was settled already
					Awaiting report on proof of settlement; for issuance of NSSDC
2018-001-501 LFPs (17)	01/23/2018	Extravagant expenditures for hotel accommodation	Officers and employees concerned	44,062.50	With NFD dated August 6, 2018
					Subject to further verification since upon initial confirmation, NFD was not received by the persons liable who are no longer connected with NIA RO VI
2017-001-501 LFPs	08/31/2017	Overpayment of PERA	-do-	33,725.19	With NFD dated August 6, 2018
					Subject to further verification since upon initial confirmation, the ND was settled already
					Awaiting report on proof of settlement; for issuance of NSSDC
2015-01-501 IGIMO (13)	06/24/2015	Payment of VIG for CY 2013	-do-	3,332,764.67	With COA CGS-5 Decision No. 2022-016 dated May 30, 2022
2012-001-501	10/15/2012	Payment of CNA incentive for CY 2011	-do-	5,664,000.00	With Appeal before the COA Regional Director of RO VI
2012-001-NDC	08/24/2012	Payment of CNA incentive for CY 2010	-do-	512,693.84	-do-
2011-001-501(10)	07/26/2011	Payment of CNA incentive for CY 2009	-do-	6,990,000.00	-do-
2011-001-501	03/30/2011	Payment of CNA incentive for CY 2010	-do-	465,000.00	-do-
<u>Antique IMO - Corporate Fund</u>					
2024-003-501 (22)	12/23/2024	Overpayment of the travel claim	-do-	1,120.00	Within the Appeal Period
2015-001-501 (13)	06/24/2015	Payment of VIG for CY 2013 without legal basis	-do-	821,396.90	ND affirmed under COA CGS-5 Decision No. 2016-010 dated May 20, 2016
2013-004-501(12)	01/04/2013	Payment of salaries and wages of casual employees	-do-	287,074.30	With NFD dated September 21, 2018
					Partial settlement of P5,400.00 and P27,000.00

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2012-009-501 (12)	10/29/2012	Payment of CNA incentive for CY 2011	Officers and employees concerned	449,700.00	With NFD dated September 11, 2018 Partial settlement of P85,500.00 and P25,800.00
2012-008-501 (12)	10/29/2012	-do-	-do-	461,300.00	With NFD dated September 11, 2018 Partial settlement of P20,300.00 and P2,400.00
2012-007-501 (12)	10/29/2012	-do-	-do-	312,000.00	With NFD dated September 11, 2018. Partial settlement of P12,000.00
2011-003-501 (11)	11/04/2011	Payment of honorarium as BAC Member	-do-	1,400.00	With NFD dated September 11, 2018
2011-001-501 (10)	03/08/2011	Payment of CNA incentive for CY 2010	-do-	50,000.00	With Appeal before the COA Regional Director of RO VI
2011-002-501 (11)	11/03/2011	Payment of honorarium as BAC member	-do-	1,800.00	With NFD dated September 17, 2018
2009-006-501 (09)	12/29/2009	Overpayment of incentive pay	-do-	271.42	-do-
2009-001-501 (09)	12/29/2009	-do-	-do-	53,044.71	-do-
<u>Akian IMO - Corporate Fund</u>					
2015-002-501- (07/08)	07/29/2015	Payment of CNA for CY 2007	-do-	10,000.00	With NFD dated September 3, 2018
2015-001-501-(14)	06/10/2015	Payment of VIG for CY 2013 without legal basis	-do-	388,000.00	Original amount was P622,000.00; various NIA ACIMO employees refunded a total amount of P234,000.00
2012-501-07-(09)	08/16/2012	Payment of CNA for CY 2011	-do-	1,050,000.00	With Petition for Review before the COA CP
2012-501-06-(09)	08/16/2012	Payment of CNA for CY 2010	-do-	1,680,000.00	-do-
2012-501-05-(09)	08/16/2012	Payment of CNA for CY 2009	-do-	648,000.00	-do-
2012-501-04-(09)	08/16/2012	Payment of CNA for CY 2010	-do-	1,800,000.00	-do-
2012-501-03-(09)	08/16/2012	Payment of CNA for CY 2009	-do-	570,000.00	-do-
2012-501-02-(09)	08/16/2012	-do-	-do-	1,800,000.00	-do-
2012-501-01-(08 & 09)	08/16/2012	Payment of CNA for CYs 2008 and 2009	-do-	2,370,000.00	-do-
<u>Capiz IMO - Corporate Fund</u>					
2019-002-501(16&17)	09/11/2019	Irregular payment of wages to casual employees	Employee concerned	1,812.12	Unrefunded balance due to death of one NIA ACIMO employee

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2015-002-501-(07/08)	07/27/2015	Payment of CNA for CY 2007	Employee concerned	9,350.00	With NFD dated Sept. 3, 2018; person liable had already retired
2015-001-501-(14)	06/10/2015	Payment of VIG for CY 2013 without legal basis	Officers and employees concerned	117,400.00	Original amount was P186,727.00, various NIA ACIMO employees refunded a total amount of P69,327.00
<i>Negros Occidental IMO - Corporate Fund</i>					
2018-008-501 (17)	06/11/2018	Payment of VIG for CY 2014 without legal basis	-do-	18,000.00	With COA CGS Cluster 5 Decision No. 2020-031
2018-007-501 (17)	06/11/2018	Payment of VIG for CYs 2014 and 2015 without legal basis	-do-	586,000.00	-do-
2018-006-501 (17)	06/11/2018	-do-	-do-	153,000.00	-do-
2018-005-501 (17)	06/11/2018	-do-	-do-	1,615,900.00	-do-
2018-004-501 (17)	06/11/2018	Payment of VIG for CY 2015 without legal basis	-do-	486,000.00	-do-
2018-003-501 (17)	06/11/2018	-do-	-do-	637,500.00	-do-
2018-002-501 (17)	06/11/2018	Payment of VIG for CY 2014 without legal basis	-do-	468,000.00	-do-
2018-001-501 (17)	06/11/2018	-do-	-do-	691,500.00	-do-
2015-002-501 (07)	08/04/2015	Payment of CNA for CY 2007	-do-	5,000.00	For updating of status
2015-007-501 (14)	07/06/2015	Payment of VIG for CY 2013 without legal basis	-do-	136,075.00	-do-
2015-006-501 (14)	07/06/2015	-do-	-do-	54,445.00	-do-
2015-005-501 (14)	07/06/2015	-do-	-do-	274,200.00	-do-
2015-004-501 (14)	07/06/2015	-do-	-do-	1,214,250.00	-do-
2015-003-501 (14)	07/06/2015	-do-	-do-	214,000.00	-do-
2015-002-501 (14)	07/06/2015	-do-	-do-	573,000.00	-do-
2015-001-501 (14)	07/06/2015	-do-	-do-	850,000.00	-do-
2015-008-501 (13)	07/06/2015	Payment of VIG for CY 2012 without legal basis	-do-	104,848.70	-do-
2015-007-501 (13)	07/06/2015	-do-	-do-	107,120.00	-do-
2015-006-501 (13)	07/06/2015	-do-	-do-	595,985.00	-do-
2015-005-501 (13)	07/06/2015	-do-	-do-	81,000.00	-do-
2015-004-501 (13)	07/06/2015	-do-	-do-	911,400.00	-do-
2015-003-501 (13)	07/06/2015	-do-	-do-	452,000.00	-do-
2015-002-501 (13)	07/06/2015	-do-	-do-	610,000.00	-do-
2015-001-501 (13)	07/06/2015	-do-	-do-	425,000.00	-do-
2014-007-501 (13)	06/19/2014	-do-	-do-	221,000.00	With Appeal Memorandum
2014-006-501 (13)	06/19/2014	-do-	-do-	276,000.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2014-005-501 (13)	06/19/2014	Payment of VIG for CY 2012 without legal basis	Officers and employees concerned	507,000.00	With Appeal Memorandum
2014-004-501 (13)	06/19/2014	-do-	-do-	507,000.00	-do-
2014-003-501 (13)	06/19/2014	-do-	-do-	195,000.00	-do-
2014-002-501 (13)	06/19/2014	-do-	-do-	585,000.00	-do-
2014-001-501 (13)	06/19/2014	-do-	-do-	702,000.00	-do-
2014-006-501 (12)	04/15/2014	Payment of CNA Incentive for CY 2011	-do-	17,000.00	-do-
2014-005-501 (12)	04/15/2014	-do-	-do-	6,500.00	For updating of status
2014-004-501(12)	04/15/2014	-do-	-do-	272,000.00	-do-
2014-003-501(12)	04/15/2014	-do-	-do-	160,000.00	-do-
2014-002-501(12)	04/15/2014	-do-	-do-	576,000.00	-do-
2014-001-501(12)	04/15/2014	-do-	-do-	480,000.00	-do-
<u>JRMP II - Corporate Fund</u>					
2015-02-501(13)	09/07/2015	Payment of conference and registration fee	-do-	72,000.00	On Appeal
2014-001-501(12)	02/13/2014	Payment of CNA for CY 2012	-do-	4,029,500.00	-do-
Total Regional Office No. VI - Corporate Fund				71,639,181.61	
<u>Regional Office No. VI - Special Fund</u>					
12-009-158	07/31/2012	Payment of CNA incentive for CY 2010	-do-	98,000.00	With Appeal before the COA Regional Director of RO No. VI
11-008-158	02/18/2011	-do-	-do-	50,000.00	-do-
09-007-158	11/12/2009	Payment of CNA incentive for CYs 2006, 2008 and 2010	-do-	150,000.00	-do-
<u>Antique IMO - Special Fund</u>					
2013-01-158(12)	01/02/2013	Payment of salary of casual employees	Employees concerned	63,451.42	With NFD dated October 9, 2018; With partial settlements
Total Regional Office No. VI - Special Fund				361,451.42	
TOTAL REGIONAL IRRIGATION OFFICE NO. VI				74,130,732.99	
<u>REGIONAL IRRIGATION OFFICE NO. VII</u>					
<u>Regional Office No. VII - Corporate Fund</u>					
2024-033-DA(2016)	07/12/2024	Payment of fuel and oil for NIA-IMO service vehicles, motorcycles and equipment for the period November 16-30, 2017	Officers and employees concerned	23,668.51	Still within the Appeal period
2024-032-DA(2016)	07/12/2024	Payment of travelling expenses	-do-	2,000.00	-do-
2024-031-DA(2016)	07/12/2024	-do-	-do-	4,000.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2024-030-DA(2016)	07/12/2024	Payment of travelling expenses	Officers and employees concerned	1,440.00	Still within the Appeal period
2024-029-DA(2016)	07/12/2024	-do-	-do-	3,000.00	-do-
2024-028-DA(2016)	07/12/2024	Reimbursement of travelling expenses	-do-	2,780.00	-do-
2024-027-DA(2016)	07/12/2024	-do-	-do-	2,700.00	-do-
2024-026-DA(2016)	07/12/2024	-do-	-do-	2,000.00	-do-
2024-025-DA(2016)	07/12/2024	Payment of water bill for the month of March 2018	-do-	7,939.20	-do-
2024-024-DA(2016)	07/12/2024	Payment of Registration Fee to the 2018 Visayas-Wide Human Resource Management Practitioner's Convergence	-do-	5,000.00	-do-
2024-023-DA(2016)	07/12/2024	Payment of travelling expenses	-do-	1,500.00	-do-
2024-022-DA(2016)	07/12/2024	-do-	-do-	1,440.00	-do-
2024-021-DA(2016)	07/12/2024	-do-	-do-	1,200.00	-do-
2024-020-DA(2016)	07/12/2024	-do-	-do-	1,440.00	-do-
2024-019-DA(2016)	07/12/2024	-do-	-do-	1,500.00	-do-
2024-018-DA(2016)	07/12/2024	-do-	-do-	1,940.00	-do-
2024-017-DA(2016)	07/12/2024	-do-	-do-	640.00	-do-
2024-016-DA(2016)	07/12/2024	-do-	-do-	13,711.00	-do-
2024-015-DA(2016)	07/12/2024	-do-	-do-	1,280.00	-do-
2024-014-DA(2016)	07/12/2024	-do-	-do-	1,500.00	-do-
2024-013-DA(2016)	07/12/2024	-do-	-do-	2,460.00	-do-
2024-012-DA(2016)	07/12/2024	-do-	-do-	2,780.00	-do-
2024-011-DA(2016)	07/12/2024	-do-	-do-	3,000.00	-do-
2024-010-DA(2016)	07/12/2024	Reimbursement of travelling expenses	-do-	4,000.00	-do-
2024-009-DA(2016)	07/12/2024	-do-	-do-	2,000.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2024-008-DA(2016)	07/12/2024	Payment of Registration Fee while attending seminar/orientation	Officers and employees concerned	6,000.00	Still within the Appeal period
2024-007-DA(2016)	07/12/2024	-do-	-do-	6,000.00	-do-
2024-006-DA(2016)	07/12/2024	Replenishment of Petty Cash Fund	-do-	4,893.85	-do-
2024-005-DA(2016)	07/12/2024	Payment of maternity leave	-do-	19,468.08	-do-
2024-004-DA(2016)	07/12/2024	Payment of 1 desktop computer for Engineering Section	-do-	49,702.58	-do-
2024-003-DA(2016)	07/12/2024	Reimbursement of travelling expenses	-do-	1,500.00	-do-
2024-002-DA(2016)	07/12/2024	-do-	-do-	4,000.00	-do-
2024-001-DA(2016)	07/12/2024	-do-	-do-	1,280.00	-do-
2011-004-101NIA DA (10)	08/31/2011	Irregular payment of catering services	-do-	25,000.00	The ND was not properly received by the persons liable hence, the Audit Team cannot issue NFD
2011-003-101 NIA DA (10)	06/06/2011	Irregular payment of traveling expenses	-do-	15,297.00	-do-
2011-030-101(10)	02/25/2011	-do-	-do-	20,605.94	With Appeal filed by former OIC-Provincial Irrigation Officer, et al.
2011-008-101(10)	02/15/2011	Irregular payment of personnel services	-do-	16,350.96	-do-
2011-009-101(10)	02/15/2011	-do-	-do-	25,000.00	-do-
2011-010-101(10)	02/15/2011	-do-	-do-	16,518.20	-do-
2011-011-101(10)	02/15/2011	-do-	-do-	14,988.38	-do-
2011-012-101(10)	02/15/2011	-do-	-do-	17,988.36	-do-
2011-013-101(10)	02/15/2011	-do-	-do-	19,243.36	-do-
2011-014-101(10)	02/15/2011	-do-	-do-	14,988.38	-do-
2011-015-101(10)	02/15/2011	-do-	-do-	19,243.36	-do-
2011-016-101(10)	02/15/2011	-do-	-do-	14,988.38	-do-
2011-017-101(10)	02/15/2011	Irregular payment of CNA incentive	-do-	15,000.00	-do-
2011-018-101(10)	02/15/2011	Irregular payment of personnel services	-do-	22,528.27	-do-
2011-019-101(10)	02/15/2011	-do-	-do-	16,297.49	-do-
2011-020-101(10)	02/15/2011	-do-	-do-	21,046.68	-do-
2011-021-101(10)	02/15/2011	-do-	-do-	16,297.49	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2011-022-101(10)	02/15/2011	Irregular payment of personnel services	Officers and employees concerned	22,528.25	With Appeal filed by former OIC-Provincial Irrigation Officer, et al.
2011-023-101(10)	02/15/2011	-do-	-do-	16,297.49	-do-
2011-024-101(10)	02/15/2011	-do-	-do-	22,528.25	-do-
2011-025-101(10)	02/15/2011	-do-	-do-	14,815.90	-do-
2011-026-101(10)	02/15/2011	-do-	-do-	21,228.48	-do-
2011-027-101(10)	02/15/2011	-do-	-do-	14,815.90	-do-
2011-028-101(10)	02/15/2011	-do-	-do-	22,528.25	-do-
2011-029-101(10)	02/15/2011	-do-	-do-	16,297.49	-do-
2011-005-101(10)	02/02/2011	Irregular payment of CNA incentive	-do-	25,000.00	-do-
2011-004-101(10)	02/02/2011	Irregular payment of overtime services	-do-	844.74	-do-
2011-001-101(10)	02/02/2011	-do-	-do-	2,266.32	-do-
2011-003-101(10)	02/02/2011	Irregular payment of personnel services	-do-	8,559.42	-do-
2011-002-101(10)	02/02/2011	-do-	-do-	15,744.40	-do-
2011-006-101(10)	02/02/2011	-do-	-do-	7,497.76	-do-
2010-001-102(10)	09/16/2010	Payment of CNA incentive to those who perform managerial functions	-do-	25,000.00	With Appeal filed by former Regional Manager, et al.
2010-004-102(09)	06/18/2010	Failure to deduct, withheld and remit taxes	-do-	1,500.00	With NFD No. 2023-001 (2009) dated October 18, 2023
2010-003-102(09)	06/18/2010	-do-	-do-	1,012.46	-do-
2010-002-102(09)	06/16/2010	Payment of CNA incentive to those who perform managerial functions	-do-	3,996.30	-do-
2010-001-102(09)	06/15/2010	Failure to deduct, withheld and remit taxes	-do-	420.00	-do-
2021-001-501(2020)	04/21/2021	Payment of COVID-19 hazard pay	-do-	2,500.00	Partially settled; Pending issuance of NSSDC; Original amount of ND was P229,150.00
2015-002-501(14)	12/08/2015	Payment of VIG with no appropriate legal basis	-do-	3,418,715.20	Petitions for Review were denied under Decision No. 2022-592 dated 01/28/2022; With MR
2015-001-501(13)	12/08/2015	-do-	-do-	2,396,722.57	-do-
2015-002-501 RO- (14)	12/04/2015	-do-	-do-	4,601,733.91	-do-
2015-001-501 RO- (13)	12/04/2015	-do-	-do-	2,982,100.33	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2015-002-501 PIO-(14)	12/04/2015	Payment of VIG with no appropriate legal basis	Officers and employees concerned	2,263,041.96	Petitions for Review were denied under Decision No. 2022-592 dated 01/28/2022; With MR
2015-001-501 PIO-(13)	12/04/2015	-do-	-do-	2,579,093.76	-do-
2015-002(14)	12/02/2015	-do-	-do-	1,805,637.70	-do-
2015-001(13)	11/26/2015	-do-	-do-	2,166,472.00	-do-
2011-001-501 COB - (11)	05/19/2011	Payment of year-end bonus and cash gift, contrary to DBM Budget Circular No. 2010-1	-do-	12,000.00	The ND was not properly received by the persons liable; hence, the Audit Team cannot issue NFD
2011-001-501 COB-(10)	02/07/2011	Payment of retainer's fee, contrary to Retainership Agreement	-do-	68,250.00	-do-
2011-005-501 NDC - (10)	02/02/2011	Irregular payment of overtime services	-do-	2,621.21	With Appeal filed by former Irrigation Superintendent II, et al.
2011-004-501 NDC - (10)	02/02/2011	Irregular payment of uniform/clothing allowance	-do-	8,000.00	-do-
2011-003-501 NDC - (10)	02/02/2011	Irregular payment of Productivity Incentive Benefit	-do-	2,000.00	-do-
2011-002-501 NDC -(10)	02/02/2011	Irregular payment of personnel services	-do-	14,085.24	-do-
2011-001-501 NDC -(10)	02/02/2011	-do-	-do-	14,085.24	-do-
2011-004-501 NDC - (10)	02/02/2011	-do-	-do-	9,246.64	-do-
2011-003-501 NDC - (10)	02/02/2011	-do-	-do-	4,000.00	-do-
2011-002-501 NDC - (10)	02/02/2011	-do-	-do-	15,744.40	-do-
2011-001-501 NDC- (10)	02/02/2011	-do-	-do-	7,622.20	-do-
2010-002-501(10)	09/16/2010	Payment of CNA incentive to those who perform managerial functions	-do-	25,000.00	With Appeal filed by former Regional Manager, et al.
2010-001-501(10)	09/16/2010	-do-	-do-	25,000.00	-do-
2010-001-501 COB- (10)	09/16/2010	-do-	-do-	25,000.00	-do-
2010-001-501 (09)	06/03/2010	Unnecessary and excessive expense	-do-	10,286.00	The ND was not properly received by the persons liable; hence, the Audit Team cannot issue NFD
2010-002-501 (09)	06/03/2010	Failure to deduct, withheld and remit taxes	-do-	4,360.50	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2010-003-501 (09)	06/03/2010	Failure to deduct, withheld and remit taxes	Officers and employees concerned	1,766.85	The ND was not properly received by the persons liable; hence, the Audit Team cannot issue NFD
Regional Office No. VII - Corporate Fund				23,207,112.59	
TOTAL REGIONAL IRRIGATION OFFICE NO. VII				23,207,112.59	
REGIONAL IRRIGATION OFFICE NO. VIII					
Regional Office No. VIII - Corporate Fund					
2022-003-501 (2021) COB RO	08/07/2022	Payment of seat reservation and additional baggage on airfare	-do-	6,450.00	With CGS Cluster 5 Decision No. 2022-022
2022-001-501 (2021) COB RO	08/06/2022	Payment of meal expenses	-do-	3,764.00	With CGS-5 Decision No. 2017-035
2022-002-501 (2021) COB RO	07/07/2022	-do-	-do-	6,078.00	With Appeal
2019-003('18) LFP 501	11/04/2019	Unnecessary travel claim	Travel agency concerned	8,259.88	For updating of status
2019-004('18) LFP 501	10/28/2019	Excessive travel claims	Officers and employees concerned	800.00	-do-
2019-001(18) LFP 501	10/02/2019	-do-	-do-	4,385.28	-do-
2019-002(18) LFP 501	10/02/2019	-do-	-do-	800.00	-do-
2019-003-501 (2016) LFP N. Samar	09/19/2019	Unsettled NS matured into disallowance	Supplier concerned	4,800.00	-do-
2017-011-501 (2016) LFP N. Samar	07/13/2017	Payment of penalties and surcharge	LTO, et al.	6,170.00	-do-
2017-013-501 (2016) LFP N. Samar	07/13/2017	Payment of penalties	-do-	1,020.00	-do-
2017-020-501 (2007) RO	06/22/2017	Payment of CNA CY 2007	Officers and employees concerned	585,000.00	With Appeal
2017-015-501 (2016) LFP N. Samar	05/10/2017	Payment of penalties	LTO, et al.	240.00	For updating of status
2017-014-501 (2016) LFP N. Samar	05/09/2017	Payment of surcharge	-do-	200.00	-do-
2017-010-501 (2016) LFP N. Samar	05/05/2017	Payment of penalties	-do-	2,976.00	-do-
2017-004-501 (2016) LFP N. Samar	04/25/2017	-do-	-do-	600.00	-do-
2017-008-501 (2016) LFP N. Samar	04/25/2017	Irregular payment of expenses	Officers and employees concerned	1,354.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2017-002-501 (2016) LFP N. Samar	04/10/2017	Payment of penalties	LTO, et al.	8,928.00	Partially settled
2016-002-101 (2016) Regular N. Samar	12/02/2016	Unsettled NS matured into disallowance	-do-	840.00	For updating of status
2016-001-(15) 501 COB	06/28/2016	Payment of RATA	Officers and employees concerned	8,000.00	Partially settled
2015-002-(15) 501 COB	11/05/2015	-do-	-do-	8,000.00	For updating of status
2015-001-(15) 501 COB	09/22/2015	-do-	-do-	12,000.00	Partially settled
2015-032-501 (2007) RO	07/10/2015	Payment of CNA CY 2007	-do-	70,000.00	With CGS-5 No. 2017-026 Decision
2015-031-501(13) N. Samar	04/16/2015	Payment of VIG CY 2011 without legal basis	-do-	1,258,500.00	With CGS-5 No. 2015-019 Decision
2015-030-501(12) Leyte	03/31/2015	-do-	-do-	995,200.00	With CGS-5 No. 2016-031 Decision
2015-028-501(12) E. Samar	03/25/2015	-do-	-do-	164,297.50	-do-
2015-029-501(12) W. Samar	03/25/2015	-do-	-do-	195,000.00	-do-
2015-016-501(13) Leyte	03/18/2015	-do-	-do-	1,800,000.00	With CGS-5 No. 2016-031 Decision
2015-017-501(13) Leyte	03/18/2015	Payment of VIG CY 2013 without legal basis	-do-	100,000.00	With CGS-5 No. 2016-031 Decision
2015-018-501(13) Leyte	03/18/2015	-do-	-do-	150,000.00	-do-
2015-019-501(13) Leyte	03/18/2015	-do-	-do-	60,000.00	-do-
2015-020-501(13) Leyte	03/18/2015	-do-	-do-	160,000.00	-do-
2015-021-501(13) Leyte	03/18/2015	Payment of VIG CY 2012 without legal basis	-do-	30,000.00	-do-
2015-022-501(13) Leyte	03/18/2015	-do-	-do-	10,000.00	-do-
2015-023-501(13) Leyte	03/18/2015	-do-	-do-	27,000.00	-do-
2015-024-501(13) Leyte	03/18/2015	-do-	-do-	3,189,000.00	-do-
2015-025-501(13) Leyte	03/18/2015	-do-	-do-	50,306.00	-do-
2015-026-501(13) RO	03/18/2015	-do-	-do-	359,000.00	-do-
2015-027-501(13) RO	03/18/2015	-do-	-do-	124,000.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2015-001-501(14) Leyte	03/17/2015	Payment of VIG CY 2012 without legal basis	Officers and employees concerned	1,971,700.00	With CGS-5 Decision No. 2016-003 dated April 22, 2016
2015-002-501(14) Leyte	03/17/2015	-do-	-do-	600,000.00	-do-
2015-003-501(14) Leyte	03/17/2015	-do-	-do-	540,000.00	-do-
2015-004-501(14) Leyte	03/17/2015	-do-	-do-	620,000.00	-do-
2015-005-501(14) Leyte	03/17/2015	-do-	-do-	360,000.00	-do-
2015-006-501(14) Leyte	03/17/2015	-do-	-do-	260,000.00	-do-
2015-007-501(14) Leyte	03/17/2015	Payment of VIG CY 2013 without legal basis	-do-	155,000.00	-do-
2015-008-501(14) Leyte	03/17/2015	-do-	-do-	180,000.00	-do-
2015-009-501(14) Leyte	03/17/2015	-do-	-do-	242,000.00	-do-
2015-010-501(14) Leyte	03/17/2015	-do-	-do-	25,000.00	-do-
2015-011-501(14) Leyte	03/17/2015	-do-	-do-	40,000.00	-do-
2015-012-501(14) Leyte	03/17/2015	-do-	-do-	30,000.00	-do-
2015-013-501(14) Leyte	03/17/2015	-do-	-do-	50,000.00	-do-
2015-014-501(14) Leyte	03/17/2015	-do-	-do-	80,000.00	-do-
2015-015-501(14) Leyte	03/17/2015	-do-	-do-	200,000.00	-do-
2014-013-501(RO) 2012	02/26/2014	Payment of CNA CY 2012	-do-	639,000.00	With COA CGS-5 Decision No. 2015-015 With Petition for Review
2014-014- 501(Leyte) 201	02/26/2014	-do-	-do-	450,000.00	-do-
2014-015-501(E. Samar) 2012	02/26/2014	-do-	-do-	477,000.00	-do-
2014-016-501(N. Samar) 2012	02/26/2014	-do-	-do-	326,250.00	-do-
2014-017- 501(NIS) 2012	02/26/2014	-do-	-do-	893,250.00	-do-
2014-012-501(W. Samar) 2012	02/24/2014	-do-	-do-	1,935,000.00	-do-
2014-010-501(N. Samar) 2011	02/21/2014	Payment of CNA CY 2011	-do-	938,000.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2014-011-501(N. Samar) 2012	02/21/2014	Payment of CNA CY 2012	Officers and employees concerned	1,062,500.00	With COA CGS-5 Decision No. 2015-015
					With Petition for Review
2014-009-501(W. Samar) 2011	02/20/2014	Payment of CNA CY 2011	-do-	1,385,025.00	-do-
2014-008-501(E. Samar) 2011	02/18/2014	-do-	-do-	1,554,000.00	-do-
2014-006-501(NIS) 2011	02/12/2014	Payment of CNA CY 2013	-do-	3,452,500.00	-do-
2014-005-501(NIS) 2012	02/06/2014	Payment of CNA CY 2012	-do-	2,700,000.00	-do-
2014-003-501(Leyte) 2012	01/17/2014	-do-	-do-	1,530,000.00	-do-
2014-004-501(Leyte) 2011	01/17/2014	Payment of CNA CY 2011	-do-	1,521,000.00	-do-
2014-002-501(RO)2011	01/15/2014	-do-	-do-	2,543,500.00	-do-
2014-001-501(RO) 2012	01/14/2014	Payment of CNA CY 2012	-do-	2,160,000.00	-do-
2014-007-501(E. Samar) 2012	01/14/2014	-do-	-do-	1,620,000.00	-do-
2012-001-F501COB (10)	04/04/2012	Payment of RATA	-do-	48,000.00	With COE issued and approved request for installment payment of ND
2012-002-F501COB (10)	04/04/2012	-do-	-do-	48,000.00	-do-
2012-003-F501COB (10)	04/04/2012	-do-	-do-	48,000.00	-do-
2012-004-F501COB (10)	04/04/2012	-do-	-do-	48,000.00	-do-
2012-005-F501COB (10)	04/04/2012	-do-	-do-	48,000.00	-do-
2012-006-F501COB (10)	04/04/2012	-do-	-do-	48,000.00	-do-
2012-007-F501COB (10)	04/04/2012	-do-	-do-	48,000.00	-do-
2012-008-F501COB (10)	04/04/2012	-do-	-do-	126,000.00	-do-
2012-009-F501COB (10)	04/04/2012	-do-	-do-	42,000.00	-do-
2012-010-F501COB (10)	04/04/2012	-do-	-do-	42,000.00	-do-
2012-011-F501COB (10)	04/04/2012	-do-	-do-	35,000.00	-do-
Total Regional Office No. VIII - Corporate Fund				40,534,693.66	
TOTAL REGIONAL IRRIGATION OFFICE NO. VIII				40,534,693.66	

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
REGIONAL IRRIGATION OFFICE NO. IX					
<i>Regional Office No. IX - Corporate Fund</i>					
2014-55-501(12)	06/09/2016	Irregular payment of CNA Incentive	Officers and employees concerned	14,000.00	Reissued to all liable persons
2014-56-501(12)	06/09/2016	-do-	-do-	14,000.00	-do-
2014-57-501(12)	06/09/2016	-do-	-do-	14,000.00	-do-
2014-58-501(12)	06/09/2016	-do-	-do-	14,000.00	-do-
2014-59-501(12)	06/09/2016	-do-	-do-	14,000.00	-do-
2014-60-501(12)	06/09/2016	-do-	-do-	9,000.00	-do-
2014-61-501(12)	06/09/2016	-do-	-do-	14,000.00	-do-
2014-62-501(12)	06/09/2016	-do-	-do-	14,000.00	-do-
2014-63-501(12)	06/09/2016	-do-	-do-	39,000.00	-do-
2014-64-501(12)	06/09/2016	-do-	-do-	39,000.00	-do-
2014-65-501(12)	06/09/2016	-do-	-do-	39,000.00	-do-
2014-66-501(12)	06/09/2016	-do-	-do-	39,000.00	-do-
2014-67-501(12)	06/09/2016	-do-	-do-	39,000.00	-do-
2014-68-501(12)	06/09/2016	-do-	-do-	39,000.00	-do-
2014-69-501(12)	06/09/2016	-do-	-do-	39,000.00	-do-
2014-70-501(12)	06/09/2016	-do-	-do-	39,000.00	-do-
2014-71-501(12)	06/09/2016	-do-	-do-	39,000.00	-do-
2014-72-501(12)	06/09/2016	-do-	-do-	39,000.00	-do-
2014-73-501(12)	06/09/2016	-do-	-do-	39,000.00	-do-
2015-09-501(2007-14)	07/28/2015	Unauthorized payment of VIG	-do-	432,000.00	-do-
2015-13-501(2007-13)	07/28/2015	-do-	-do-	387,000.00	-do-
2015-04-501(2007-14)	07/28/2015	-do-	-do-	396,040.00	-do-
2015-05-501(2007-14)	07/28/2015	-do-	-do-	432,000.00	-do-
2015-11-501(2008-09)	07/28/2015	-do-	-do-	45,000.00	-do-
2015-12-501(2008-09)	07/28/2015	-do-	-do-	40,000.00	-do-
2015-14-501(2007-08)	07/28/2015	-do-	-do-	15,000.00	-do-
2015-15-501(2007-09)	07/28/2015	Unauthorized payment of CNA Incentive	-do-	55,000.00	-do-
2015-02-501(2011-12)	07/28/2015	-do-	-do-	96,000.00	-do-
2015-03-501(2013-14)	07/28/2015	-do-	-do-	41,320.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2015-06-501(2007-14)	07/28/2015	Unauthorized payment of Officers and employees CNA Incentive		432,000.00	Reissued to all liable persons
2015-07-501(2007-14)	07/28/2015	-do-	-do-	432,000.00	-do-
2015-08-501(2007-14)	07/28/2015	-do-	-do-	432,000.00	-do-
2015-01-501(2007-11)	07/28/2015	Payment of VIG without legal basis	-do-	291,014.50	-do-
2015-09-501(2008)	07/28/2015	-do-	-do-	4,350.00	-do-
2015-01-501(13)	03/20/2015	Unauthorized payment of VIG	-do-	898,449.94	-do-
2015-02-501(13)	03/20/2015	-do-	-do-	706,049.94	-do-
2015-03-501(13)	03/20/2015	-do-	-do-	42,000.00	-do-
2015-04-501(13)	03/20/2015	-do-	-do-	77,600.00	-do-
2015-05-501(13)	03/20/2015	-do-	-do-	445,100.00	-do-
2015-06-501(12)	03/20/2015	-do-	-do-	338,528.00	-do-
2015-07-501(12)	03/20/2015	-do-	-do-	464,455.40	-do-
2015-08-501(12)	03/20/2015	-do-	-do-	81,403.34	-do-
2015-09-501(12)	03/20/2015	-do-	-do-	433,052.06	-do-
2015-10-501(12)	03/20/2015	-do-	-do-	264,823.38	-do-
2015-11-501(12)	03/20/2015	-do-	-do-	125,613.36	-do-
2015-12-501(12)	03/20/2015	-do-	-do-	62,806.68	-do-
2015-13-501(12)	03/20/2015	-do-	-do-	219,823.38	-do-
2015-14-501(12)	03/20/2015	-do-	-do-	565,260.12	-do-
2015-15-501(12)	03/20/2015	-do-	-do-	240,549.59	-do-
2015-16-501(12)	03/20/2015	-do-	-do-	382,492.69	-do-
2015-17-501(12)	03/20/2015	-do-	-do-	295,191.42	-do-
2014-02-501(12)	12/23/2014	Unauthorized payment of CNA Incentive	-do-	39,000.00	-do-
2014-03-501(12)	12/23/2014	-do-	-do-	5,635.00	-do-
2014-04-501(12)	12/23/2014	-do-	-do-	5,635.00	-do-
2014-05-501(12)	12/23/2014	-do-	-do-	34,220.00	-do-
2014-06-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-07-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-08-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-09-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-10-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-11-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2014-12-501(12)	12/23/2014	Unauthorized payment of CNA Incentive	Officers and employees concerned	39,000.00	Reissued to all liable persons
2014-13-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-14-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-15-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-16-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-17-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-18-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-19-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-20-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-21-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-22-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-23-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-24-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-25-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-26-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-27-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-28-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-29-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-30-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-31-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-32-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-33-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-34-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-35-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-36-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-37-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-38-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-39-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-40-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-41-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-42-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-43-501(12)	12/23/2014	-do-	-do-	5,000.00	-do-
2014-44-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-45-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-46-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-47-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-48-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-49-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2014-50-501(12)	12/23/2014	Unauthorized payment of CNA Incentive	Officers and employees concerned	39,000.00	Reissued to all liable persons
2014-51-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-52-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-53-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
2014-54-501(12)	12/23/2014	-do-	-do-	39,000.00	-do-
Details for update		Details for update	Details for update	473,165.00	Details for update
Total Regional Office No. IX - Corporate Fund				12,144,578.80	
TOTAL REGIONAL IRRIGATION OFFICE NO. IX				12,144,578.80	
REGIONAL IRRIGATION OFFICE NO. X					
<u>LAMISCA IMO - General Fund</u>					
2023-004-501LFPs (2017)	05/22/2023	Non-submission of various DVs and supporting documents	Officers and employees concerned	235,372.05	Followed up with Management compliance with COA NIA LAMISCA Memorandum dated January 4, 2024
2023-005-501LFPs (2018)	05/22/2023	Non-submission of various DVs and supporting documents	-do-	235,372.16	-do-
2023-006-501LFPs (2018)	05/22/2023	-do-	-do-	870,480.57	-do-
2023-012-501LFPs (2018)	05/22/2023	Non-submission of various DVs and supporting documents	-do-	175,718.77	-do-
2023-014-501LFPs (2019)	05/22/2023	-do-	-do-	19,655.00	-do-
<u>Bukidnon IMO - General Fund</u>					
2024-05-01	05/30/2024	Unsettled NS due to lack of supporting documents (TEV Liquidation)	Employee concerned	13,145.00	For issuance of NFD
2024-05-02	05/30/2024	-do-	-do-	26,811.00	-do-
2024-05-03	06/19/2024	Unsettled NS due to lack of supporting documents (CA Liquidation)	-do-	11,500.00	-do-
2024-05-04	06/19/2024	-do-	-do-	46,000.00	-do-
2024-05-05	06/19/2024	Unsettled NS due to lack of supporting documents (Petty Cash)	-do-	19,607.13	To be deducted from terminal leave
2021-001 NISRIP FAPS	03/24/2021	Unsettled NS matured into disallowance	-do-	1,340.00	-do-
2021-065 NISRIP FSSM	09/15/2021	-do-	-do-	518.96	Subject for payment
2021-066 102 NISRIP	09/16/2021	Unsettled NS matured into disallowance	Officers and employees concerned	10,570.00	Subject for payment
2021-107 NISRIP	10/06/2021	-do-	-do-	20,380.24	To be deducted from terminal leave

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2018-02 NISRI PC/LP	06/26/2018	Payment of accommodation, meals, snacks, training kits, and supplies	Officers and employees concerned	3,200.00	With NFD issued dated July 27, 2018; COE already issued and received by Management on August 09, 2019
12-004-101- FSDE-IRPEP-11	08/28/2012	Payment of CNA for CY 2009	-do-	6,089.85	-do-
12-005-101- FSDE-IRPEP-11	08/28/2012	-do-	-do-	6,807.99	-do-
12-006-101- FSDE-IRPEP-11	08/28/2012	-do-	-do-	2,635.49	Partially settled
12-007-101- FSDE-11	08/28/2012	Payment of round-trip plane ticket	-do-	7,026.00	With NFD issued dated July 27, 2018
12-008-101 FSDE IRPEP-11	08/28/2012	Payment of cash advance for traveling expenses and per diems	-do-	14,142.48	With NFD issued dated July 27, 2018
12-010-101 FSDE- IRPEP-11	08/28/2012	-do-	-do-	14,142.48	Subject for payment
12-011-101 FSDE- IRPEP-11	08/28/2012	-do-	-do-	5,000.00	Partially settled
12-012-101 FSDE- IRPEP-11	08/28/2012	-do-	-do-	4,000.01	-do-
12-013-101 FSDE- IRPEP-11	08/28/2012	-do-	-do-	1,800.00	-do-
12-015-101 FSDE- IRPEP-11	08/28/2012	-do-	-do-	14,142.48	With NFD issued dated July 27, 2018
12-016-101 IRPEP Dagumbaan CIS- 11	08/28/2012	-do-	-do-	800.00	Partially settled
12-017-101 IRPEP IDP-11	08/28/2012	-do-	-do-	11,826.48	With NFD issued dated July 27, 2018
12-020-101 FSDE IRPEP-11	08/28/2012	Payment of round-trip plane ticket	-do-	5,112.80	For issuance of NFD
12-021-101 FSDE IRPEP-11	08/28/2012	-do-	-do-	5,029.48	-do-
12-024-101 IRPEP-IDP-11	08/28/2012	Payment of 15 days monetization of leave credits (MLC) for CY 2011	-do-	9,681.28	-do-
12-025-101 FSDE IRPEP-11	08/28/2012	Payment of 20 days MLC for CY 2011	-do-	8,318.75	-do-
12-031-101-FSDE IRPEP-11	12/29/2012	Reimbursement of expenses	-do-	5,000.00	-do-
12-036-101 FSDE IRPEP-11	03/04/2013	-do-	-do-	2,298.00	-do-
12-033-101-FSDE IRPEP-11	01/09/2012	-do-	-do-	11,080.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
12-034-101 FSDE IRPEP-11	01/09/2012	Reimbursement of meals	Employee concerned	5,075.00	For issuance of NFD
12-035-101 FSDE IRPEP-11	01/09/2012	Reimbursement of expenses	-do-	3,070.65	With NFD issued dated July 27, 2018; COE already issued and received by Management on August 09, 2019
12-032-101 FSDE IRPEP-11	01/08/2012	Reimbursement of expenses incurred for meals	Officers and employees concerned	4,873.25	To be deducted from terminal leave
Total Regional Office No. X - General Fund				1,837,623.35	
<u>Regional Office No. X - Corporate Fund</u>					
2015-001-501 (2013)	05/25/2015	Payment of VIG for CY 2013 without legal basis	Officers and employees concerned	3,961,897.00	With COA Decision No. 2020-458
2015-002-501 (2014)	06/02/2015	Payment of VIG for CY 2014 without legal basis	-do-	1,023,765.00	With CGS-5 Decision No. 2024-016 sustaining the ND
2014-001-501 (2013)	01/01/2014	Payment of CNA incentive for CY 2013 in excess of the DBM prescribed ceiling of P25,000.00	Division Manager, et al.	1,957,000.00	COA Decision 2020-043; Waiting for issuance of NFD
2020-001		Overpayment of CNA incentive for CY 2019	Employee concerned	1,924.33	To be deducted from terminal leave
<u>LAMISCA IMO - Corporate Fund</u>					
2023-007-501 (2015)	08/31/2023	Unsubmitted liquidation of cash advances	Officers and employees concerned	20,726.16	Followed up Management's compliance with the requirements thru COA NIA LAMISCA Memorandum dated January 4, 2024
2023-008-501 (2020)	08/31/2023	Non-submission of Daily Time Records	Officers and employees concerned	380,104.00	-do-
2023-002-501COB (2018)	05/22/2023	Non-submission of various DVs and supporting documents	-do-	341,148.60	-do-
2021-002-501 LFPs (2020)	10/29/2021	Payment of FY 2020 Service Recognition Incentive to casual personnel charged against Fund 501-LFPs	-do-	440,000.00	For issuance of NFD
2021-001- 501(2014-2016)	05/14/2021	Irregular payment for construction for failure to follow appropriate rules of procedure per COA Circular No. 2012-003	-do-	557,772.00	-do-
2020-002-501- (2018)	01/31/2020	Payment of tax penalties	-do-	871,722.38	With NFD dated March 17, 2021; For issuance of COE
2020-001-501- (2019)	01/14/2020	Unsubmitted disbursement vouchers and supporting documents	-do-	4,474,587.37	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2019-001-501-(2018)	11/17/2019	Unsubmitted DVs and supporting documents	Officers and employees concerned	3,019,106.14	For issuance of COE
2019-002-501-(2017)	10/07/2019	Payment of first billing for a project	-do-	3,706,784.74	Cluster Decision on the Appeal under automatic review by the CP
2015-002-501-(2013)	08/17/2015	Payment of VIG for CY 2014 without legal basis	-do-	2,869,700.00	With COA RO X Decision No. 2019-068; For issuance of NFD
2015-003-501-(2013)	08/17/2015	-do-	-do-	147,118.00	With Appeal Memorandum
2015-001-501-(2014)	06/16/2015	-do-	-do-	4,541,000.00	With COA RO X Decision No. 2019-067 dated November 5, 2018; For issuance of NFD
2014-001-501-(2013)	01/13/2014	Payment of CNA incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000.00	-do-	4,613,472.00	For issuance of NFD and COE as the Appeal was denied under COA CGAS Cluster 5 Decision No. 2017-002 dated January 13, 2017; For issuance of partial NSSDC
<u>Bukidnon IMO - Corporate Fund</u>					
2022-001 (2018)	03/21/2022	Unsettled NS due to non-submission of DV and supporting documents	-do-	1,000.00	For issuance of NFD
2022-002 (2019)	03/21/2022	-do-	-do-	26,811.00	-do-
2022-003 (2019)	03/21/2022	Unsettled NS due to lack of supporting documents	-do-	20,370.24	-do-
2022-004 (2020)	03/21/2022	-do-	-do-	20,035.00	-do-
2022-005 (2020)	03/21/2022	-do-	-do-	20,035.00	-do-
2022-006 (2020)	03/21/2022	-do-	-do-	20,035.00	-do-
2022-007 (2020)	03/21/2022	-do-	-do-	159,032.00	-do-
2022-008 (2018)	03/21/2022	-do-	-do-	24,000.00	-do-
2021-091 (2018) MOOE	10/07/2021	-do-	-do-	10,300.00	-do-
2021-093 (2018) MOOE	10/07/2021	-do-	-do-	6,000.00	-do-
2021-098 (2018) San Roque	10/06/2021	-do-	-do-	1,300.00	-do-
2021-099 (2018) San Roque Panadtalan CIS	10/06/2021	-do-	-do-	12,520.00	-do-
2021-100 (2018) RKRIS LFPs	10/06/2021	-do-	-do-	12,520.00	-do-
2021-101 (2018) CARIIS CIP	10/06/2021	-do-	-do-	12,520.00	To be deducted from terminal leave

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2021-102 (2018) IMTSS	10/06/2021	Unsettled NS due to lack of supporting documents	Officers and employees concerned	600.00	For issuance of NFD
2021-104 (2018) MOOE	10/06/2021	-do-	-do-	6,692.27	-do-
2021-110 (2019) Kulaman	10/06/2021	-do-	-do-	25,919.01	-do-
2021-094 (2018) MOOE	10/05/2021	-do-	-do-	20,350.35	-do-
2021-083(2018) IMTSS LFPs	10/01/2021	-do-	-do-	950.00	-do-
2021-085(2018) IMTSS LFPs	10/01/2021	-do-	-do-	520.00	-do-
2021-087 (2018) MOOE	10/01/2021	-do-	-do-	450.00	-do-
2021-088 (2018) MOOE	10/01/2021	-do-	-do-	5,175.00	-do-
2021-073 (2018) Talasan CIP	09/30/2021	-do-	-do-	70,000.00	-do-
2021-077(2018) MURIS LFPs	09/30/2021	-do-	-do-	4,050.00	-do-
2021-078(2018) MURIS LFPs	09/30/2021	-do-	-do-	4,050.00	-do-
2021-079(2018) MOOE	09/30/2021	-do-	-do-	3,190.00	-do -
2021-080(2018) Talasan CIP	09/30/2021	-do-	-do-	14,335.76	-do-
2021-082(2018) Kalabugao CIP	09/30/2021	-do-	-do-	4,160.00	-do-
2021-072 (2018) Kili Kili CIS	09/22/2021	-do-	-do-	1,960.00	-do-
2021-064	08/26/2021	-do-	-do-	7,848.43	For updating of status
2021-060	08/26/2021	-do-	-do-	44,631.00	-do-
2021-061	08/26/2021	-do-	-do-	1,090,567.95	-do-
2021-062	07/20/2021	-do-	-do-	37,478.57	-do-
2021-063	07/20/2021	-do-	-do-	657,280.60	-do-
2021-025 (2019)	06/29/2021	-do	-do-	2,200.00	For issuance of NFD
2021-026 (2019)	06/29/2021	-do-	-do-	1,800.00	-do-
2021-027 (2019)	06/29/2021	-do-	-do-	1,700.00	-do-
2021-028 (2019)	06/29/2021	-do-	-do-	1,800.00	-do-
2021-030 (2019)	06/29/2021	-do-	-do-	1,800.00	-do-
2021-032 (2019)	06/29/2021	-do-	-do-	1,800.00	-do-
2021-033 (2019)	06/29/2021	-do-	-do-	1,800.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2021-034 (2019)	06/29/2021	Unsettled NS due to lack of supporting documents	Officers and employees concerned	1,800.00	For issuance of NFD
2021-036 (2019)	06/29/2021	-do-	-do-	1,100.00	-do-
2021-037 (2019)	06/29/2021	-do-	-do-	21,794.48	-do-
2021-038 (2019)	06/29/2021	-do-	-do-	13,952.36	-do-
2021-039 (2019)	06/29/2021	-do-	-do-	1,800.00	-do-
2021-040 (2019)	06/29/2021	-do-	-do-	1,390.00	-do-
2021-041 (2019)	06/29/2021	-do-	-do-	1,390.00	-do-
2021-042 (2019)	06/29/2021	-do-	-do-	16,868.16	-do-
2021-043 (2019)	06/29/2021	-do-	-do-	13,030.00	-do-
2021-044 (2019)	06/29/2021	-do-	-do-	17,330.48	-do-
2021-045 (2019)	06/29/2021	-do-	-do-	17,330.48	-do-
2021-047 (2019)	06/29/2021	-do-	-do-	1,960.00	-do-
2021-048 (2019)	06/29/2021	-do-	-do-	2,420.00	-do-
2021-049 (2019)	06/29/2021	-do-	-do-	20,239.00	-do-
2021-051 (2019)	06/29/2021	-do-	-do-	1,300.00	-do-
2021-052 (2019)	06/29/2021	-do-	-do-	27,821.20	-do-
2021-053 (2019)	06/29/2021	-do-	-do-	1,080.00	-do-
2021-054 (2019)	06/24/2021	-do-	-do-	3,420.00	-do-
2021-055 (2019)	06/24/2021	-do-	-do-	27,474.88	-do-
2021-056 (2019)	06/24/2021	-do-	-do-	18,150.00	-do-
2021-007 (2019)	06/23/2021	Travelling expenses not in compliance with Executive Order (EO) No. 77	-do-	20,515.00	-do-
2021-008 (2019)	06/23/2021	-do-	-do-	338.96	To be deducted from terminal leave
2021-010 (2019)	06/23/2021	-do-	-do-	9,860.00	For issuance of NFD
2021-011 (2019)	06/23/2021	-do-	-do-	9,860.00	-do-
2021-012 (2019)	06/23/2021	-do-	-do-	9,860.00	-do-
2021-014 (2019)	06/23/2021	-do-	-do-	9,860.00	-do-
2021-015 (2019)	06/23/2021	-do-	-do-	600.00	-do-
2021-016 (2019)	06/23/2021	-do-	-do-	736.32	-do-
2021-017 (2019)	06/23/2021	-do-	-do-	3,860.00	-do-
2021-018 (2019)	06/23/2021	-do-	-do-	3,860.00	-do-
2021-019 (2019)	06/23/2021	-do-	-do-	880.00	-do-
2021-021 (2019)	06/23/2021	-do-	-do-	880.00	-do-
2021-022 (2019)	06/23/2021	-do-	-do-	1,700.00	-do-
2021-004 (2017) PRIS LFPs	04/13/2021	-do-	-do-	320.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2021-002 (2017) Sigmatan CIS LFPs	04/13/2021	Travelling expenses not in compliance with Executive Order (EO) No. 77	Officers and employees concerned	1,100.00	For issuance of NFD
2020-001 501(2019)-345 MOOE	07/22/2020	Excessive claim of travelling allowance	-do-	1,100.00	NFD already issued dated March 26, 2021 and released/received on April 21, 2021
2020-002 501 (2019)-411 MOOE	07/22/2020	-do-	-do-	1,761.00	-do-
2020-003 501(2019)- 411 MOOE	07/22/2020	-do-	-do-	900.00	-do-
2019-007-2019	01/08/2020	Unsettled NS matured into disallowance	-do-	2,426,736.36	For updating of status
2019-005 (2019)	12/19/2019	Unsettled NS matured into disallowance	-do-	6,000.00	-do-
2019-006 (2019)	12/19/2019	-do-	-do-	56,500.00	-do-
2019-004 (2018)	07/24/2019	-do-	-do-	2,799,348.68	-do-
2019-002-501- (2015)	07/09/2019	-do-	-do-	9,359.04	NFD already issued dated May 18, 2021 and released/received on July 22, 2021
2019-003-501- (2017)	07/09/2019	-do-	-do-	2,660,998.64	With Appeal Memorandum
2019-01(2017)	07/17/2019	Excessive claims	-do-	1,461.88	For issuance of NFD
2018-001-501- 2016	03/31/2018	Payment of CNA incentive for 2016 without complete documentation	-do-	2,488,750.01	NFD already issued dated March 24, 2021 and released/received on April 21, 2021
2015-001- 501(2013)	09/14/2015	Payment of VIG for CY 2013 granted in CY 2014	-do-	3,411,800.00	NFD already issued dated July 30, 2023; Partially settled
2015-002-501- (2013)	10/16/2015	Payment of VIG for CY 2012 to NIA without legal basis	-do-	3,086,674.30	-do-
2014-501-001- (2013)	03/24/2014	Payment of CNA incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000.00	-do-	2,648,500.00	With COA Decision No. 2020-043 dated January 31, 2020; Partially settled, on-going deduction
12-004-501- IRPEP-Paiwaig CIS-11	12/28/2012	Payment of cash advance for traveling expenses and per diems	-do-	10,100.00	For issuance of NFD Partially settled
12-005-501- IRPEP-La Fortuna CIS-11	12/28/2012	-do-	-do-	13,642.48	With NFD already issued and received on July 27, 2018
12-007-501- IRPEP-Paiwaig CIS-11	12/28/2012	Payment for round-trip plane ticket, terminal fee and booking service fee	-do-	6,127.00	-do-
Total Regional Office No. X - Corporate Fund				55,203,055.61	

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
<u>LAMISCA IMO - Special Fund</u>					
2023-009-158ARISP (2018)	05/22/2023	Non-submission of various DVs and supporting documents	Officers and employees concerned	21,767.85	Followed up Management compliance with COA NIA LAMISCA Memorandum dated January 4, 2024
2023-010-102MINSAAD (2018)	05/22/2023	-do-	-do-	4,751.27	-do-
Total Regional Office No. X - Special Fund				26,519.12	
TOTAL REGIONAL IRRIGATION OFFICE NO. X				57,067,198.08	
<u>REGIONAL IRRIGATION OFFICE NO. XI</u>					
<u>Regional Office No. XI - General Fund</u>					
09-25-F101-06	12/28/2009	Failure to submit boarding pass	-do-	8,042.00	For issuance of NFD
09-30-F101-07	12/28/2009	Excess payment of court appearance fee	-do-	800.00	-do-
09-36-F101-07	12/28/2009	Failure to submit proof of savings which was the required basis for payment of CNA incentive. CNA is not a proper charge to project fund	-do-	39,120.00	With COA RO XI Decision No. 2015-18 dated December 23, 2015
09-08-F101-09	12/01/2009	Expenses not related to the purpose of cash advance	-do-	24,400.00	With COE dated July 28, 2015 and NFD dated July 3, 2015
09-04-F101-09	12/01/2009	Excess payment of per diems	-do-	480.00	For issuance of NFD
09-03-F101-09	12/01/2009	Details for update	-do-	640.00	-do-
09-07-F101-09	12/01/2009	Payment for diesel not in accordance with the purpose of releases from DBM for F101	-do-	56,559.80	-do-
Total Regional Office No. XI - General Fund				130,041.80	
<u>Regional Office No. XI - Corporate Fund</u>					
NIARO-2021-001-501LFPs (2020)	11/10/2021	Purchase of 11 units of cellular phones	-do-	164,690.00	CGAS Cluster V Decision No. 2023-028 dated August 23, 2023
NIARO-2021-001-501 Local Trust (2020)	11/10/2021	Purchase of 15 units of cellular phones	-do-	353,841.00	With Appeal Memorandum
NIARO-2018-001-501(COB)_VIG	11/21/2018	Payment of VIG allowance for CYs 2014-2015	-do-	686,340.68	NFD No. NIARO-2023-002-COB dated July 11, 2023
2016-001-501 (14)	06/20/2016	Payment for repair of motor vehicle	-do-	27,100.00	For issuance of NFD
2015-501-001-(14)	01/12/2015	Remittance of HDMF, PhilHealth and GSIS contributions of a retired employee	-do-	9,475.28	-do-
2015-501-002-(14)	01/12/2015	Overpayment of salaries and wages of a retired employee	-do-	110,923.50	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2015-004-501-(13)	10/20/2015	Payment of VIG allowance for CY 2013 without legal basis	Officers and employees concerned	2,032,792.00	With NFD No. 2023-093 dated March 20, 2023
2015-005-501-(14)	10/20/2015	Payment of VIG allowance for CY 2014 without legal basis	-do-	1,511,649.94	-do-
2015-501-003	09/18/2015	Payment of CNA for CY 2012	-do-	3,574,104.75	With NFD No. NIARO-2023-001-501 dated July 3, 2023
13-001-501-(11)	12/18/2013	Payment of CNA for CY 2011	-do-	1,560,582.79	With NFD No. NIARO-2022-001-COB dated December 28, 2022
12-001-501- (11)	01/18/2012	-do-	-do-	4,016.65	For issuance of NFD
12-003-501- (11)	01/18/2012	-do-	-do-	4,400.00	-do-
09-02-F501-NDC	12/29/2009	No details since no documents found on file	Retired employee	240.00	For updating
09-03-F501-NDC	12/29/2009	Payment of penalty for no-show return flight	Officers and employees concerned	448.00	For issuance of NFD
09-05-F501-NDC	12/29/2009	Excess payment of traveling expenses	-do-	2,800.00	-do-
09-07-F501-NDC	12/29/2009	Details for update	Retired employee	1,220.00	-do-
09-08-F501-NDC	12/28/2009	Payment of CNA for CY 2006; should be charged to COB Fund	Officers and employees concerned	93,000.00	With NFD No. 2016-03-006 dated March 1, 2016
09-11-F501-NDC-08	12/29/2009	Incomplete supporting documents	-do-	5,239.72	With NFD No. 2016-03-007 dated March 1, 2016
09-12-F501-NDC	12/28/2009	-do-	-do-	4,584.00	-do-
09-13-F501-NDC	12/28/2009	-do-	-do-	5,534.00	For issuance of NFD and COE
09-54-F501-COB-LBP	12/28/2009	Payment of CNA incentive for CY 2006	-do-	1,480,000.00	With NFD No. 2016-10-008 dated October 7, 2016
09-03-F501-LBP-LT-07	12/28/2009	Payment of CNA incentive for CY 2007 charged to Local Trust Fund; should be charged to COB	-do-	375,000.00	-do-
09-40-F501-PNB	12/28/2009	Incomplete supporting documents	-do-	8,608.00	With NFD No. 2016-03-007 dated March 1, 2016
09-43-F501-PNB	12/28/2009	Payment of CNA Incentive for CY 2007	-do-	1,428,863.89	With NFD No. 2016-10-008 dated October 7, 2016
09-45-F501-PNB	12/28/2009	Payment of CNA Incentive for CY 2007 – 2 nd payment	-do-	321,139.50	-do-
09-49-F501-PNB	12/28/2009	Payment of CNA Incentive for CY 2008 – 1 st payment	-do-	1,216,994.99	With NFD No. 2016-03-005 dated March 1, 2016
09-50-F501-PNB	12/28/2009	Payment of CNA Incentive for CY 2007 - IMO	-do-	1,135,000.00	With NFD No. 2016-10-008 dated October 7, 2016
09-01-F501-POSTAL	12/28/2009	Lack of supporting documents	-do-	75,679.53	NFD No. 2016-03-007 dated March 1, 2016

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
09-38-F501-PNB	12/28/2009	Unsettled NS matured into disallowance	Officers and employees concerned	20,729.34	For issuance of NFD
09-37-F501-PNB	12/24/2009	Details to be updated	-do-	40,000.00	-do-
09-36-F501-PNB	12/02/2009	Payment of RATA and cellphone allowances	-do-	2,400.00	-do-
09-01-F501-LBP-LT	11/29/2009	Payment of CNA to Regional Manager and Division Managers	-do-	100,000.00	-do-
09-24-F501-PNB	11/24/2009	-do-	-do-	50,000.00	-do-
09-27-F501-PNB	11/24/2009	-do-	-do-	100,000.00	-do-
09-28-F501-PNB	11/24/2009	-do-	-do-	25,000.00	For issuance of NFD
09-14-F501-PNB	11/23/2009	-do-	-do-	35,000.00	-do-
<u>Davao de Oro - Corporate Fund</u>					
24-001-501-(17)	07/30/2024	Payment of VIG without legal basis	-do-	1,002,252.00	With partial settlement; payment thru installment
2023-002-501LFPs		Payment of project allowance	Employee concerned	500.00	-do-
IMO De Oro-2021-001-501Local Trust	11/10/2021	Purchase of cellular phones	Officers and employees concerned	17,500.00	With settlement of P16,400.00 in CY 2023
18-001(15)	09/10/2018	-do-	-do-	274,000.00	With partial settlement; payment thru installment
15-001	03/20/2015	Payment of VIG for CYs 2012 and 2013	-do-	231,000.00	-do-
13-003(11)	11/27/2013	-do-	-do-	216,614.00	-do-
<u>Davao Oriental IMO - Corporate Fund</u>					
22-001-501-12	03/22/2022	Payment of CNA Incentive in excess of P25,000.00 for CY 2012	-do-	1,142,250.00	For issuance of NFD
2015-001-501(2012 and 2013)	10/27/2015	Payment of VIG without legal basis	-do-	470,800.00	-do-
2013-002-501-DO (12)	11/25/2013	Payment of CNA incentive in excess of P25,000.00	-do-	1,063,750.00	With partial settlement of P150,000.00; For issuance of NSSDC
<u>Davao del Sur IMO - Corporate Fund</u>					
IMO -Del Sur-2021-001-501LFPs(2020)	11/03/2021	Insufficient supporting documents	-do-	2,604,198.00	With COA CGAS Cluster 5 Decision No. 2023-009 dated March 8, 2023; With Petition for Review
NIA-DDSUr-2018-001_VIG	11/21/2018	Payment of VIG allowance for CY 2014 and CY 2015	-do-	612,600.00	With NFD No. CCD5-2023-014(AG-B) dated December 6, 2023
2016-001-501(DDS)-(13)	06/15/2016	Payment of VIG allowance for CY 2012	-do-	173,000.00	With NFD No. CCD5-2023-013 (AG-B) dated December 6, 2023

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2015-002-501 (DDS)-(13)	10/20/2015	Payment of VIG allowance for CY 2012	Officers and employees concerned	979,475.07	With COA CGS-5 Decision No. 2016-058 dated November 17, 2016; With Petition for Review
2015-003-501 (DDS)-(14)	10/20/2015	Payment of VIG allowance for CY 2013	-do-	1,416,900.00	-do-
2015-001-501 (DDS)-(12)	09/18/2015	Payment of CNA Incentive for CY 2012	-do-	1,107,902.78	With NFD No. IMO del Sur-2023-001 dated July 3, 2023
2013-001-501(DDS)-(12)	09/09/2013	Payment of CNA Incentive for CY 2011 without legal basis	-do-	291,871.40	With NFD No. CCD5-2023-012 (AG B) dated December 6, 2023
<u>Davao del Norte IMO - Corporate Fund</u>					
18-001	03/20/2015	Payment of VIG without legal basis	-do-	603,750.00	With partial settlement; payment thru installment
12-001-004(11)	12/28/2012	Payment of CNA Incentive in excess of P25,000.00	-do-	1,302,031.15	-do-
18-001	09/10/2018	Payment of CNA	-do-	1,008,000.00	-do-
Total Regional Office No. XI - Corporate Fund				31,085,791.96	
<u>Regional Office No. XI - Special Fund</u>					
NIARO-2021-001-501 CARP (2020)	11/10/2021	Purchase of cellular phones for CARP personnel	-do-	26,970.00	With NFD No. CCD5-2023-2015 (AG B) dated December 6, 2023
09-01-F158-MINSSAD	11/25/2009	Unauthorized grant of honorarium for CY 2008	-do-	240,076.47	With NFD No. 2016-003-001 dated March 1, 2016
Total RO No. XI - Special Fund				267,046.47	
TOTAL REGIONAL IRRIGATION OFFICE NO. XI				31,482,880.23	
<u>REGIONAL IRRIGATION OFFICE NO. XII</u>					
<u>Regional Office No. XII - General Fund</u>					
2012-001-101(11)	03/01/2012	Payment of CNA incentive	-do-	128,400.00	With NFD dated October 30, 2016. Original amount is P475,000.00. With Partial settlement of P346,600.00
Total Regional Office No. XII - General Fund				128,400.00	
<u>Regional Office No. XII - Corporate Fund</u>					
2013-008-501(12)	12/21/2013	Payment of CNA incentive for CY 2007 in excess of the DBM prescribed ceiling of P25,000	-do-	1,015,000.00	With NFD-CCD5-2023-003 (AG-B) dated May 29, 2023 and COE-CCD5-2023-002 (AG-B) dated June 13, 2023
2012-001-501(11)	06/24/2012	-do-	-do-	83,600.00	Original amount was P285,000.00. With partial settlement totaling P201,400.00
2008-501-01(07)	07/02/2008	-do-	-do-	18,700.00	With NFD dated February 12, 2015; No settlement made yet

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
<u>Malitubog Maridagao Irrigation Project (MMIP-II) - Corporate Fund</u>					
2013-001-501	09/26/2013	Payment of CNA incentive for CY 2007 in excess of the DBM prescribed ceiling of P25,000	Officers and employees concerned	266,750.00	Original amount is P539,750.00. With partial settlement of P273,000.00
<u>Cotabato IMO - Corporate Fund</u>					
2013-001-501(12)	12/17/2013	Payment of CNA incentive for CY 2007 in excess of the DBM prescribed ceiling of P25,000	-do-	2,474,322.14	With NFD-CCD5-2023-006 (AG-B) dated May 29, 2023 and COE-CCD5-2023-001 (AG-B) dated June 13, 2023 Original amount is P3,588,000.00. With partial settlement of P1,113,677.86
<u>SKIMO - Corporate Fund</u>					
2015-001-501	07/02/2015	Payment of CNA incentive for CY 2007 in excess of the DBM prescribed ceiling of P25,000	-do-	61,300.00	Original amount is P62,500.00. With Partial settlement of P1,200.00
2014-001-501	03/19/2014	-do-	-do-	154,050.00	Original amount is P750,100.00. With Partial settlement of P596,050.00
2013-001-501	09/26/2013	-do-	-do-	509,053.60	Original amount is P1,380,000.00. With Partial settlement of P870,946.40
2012-001-42	02/15/2012	-do-	-do-	10,000.00	Original amount is P205,000.00. With Partial settlement of P195,000.00
<u>SCIMO - Corporate Fund</u>					
2013-001-501	09/26/2013	Payment of CNA incentive for CY 2007 in excess of the DBM prescribed ceiling of P25,000	-do-	1,214,582.75	Original amount is P2,908,500.00. With Partial settlement of P1,693,917.25
2012-001-501(11)	01/24/2012	-do-	-do-	22,000.00	Original amount is P360,000.00. With Partial settlement of P338,000.00
<u>SIBRIS -Corporate Fund</u>					
2013-001-501	09/26/2013	Payment of CNA incentive for CY 2007 in excess of the DBM prescribed ceiling of P25,000	-do-	224,866.67	Original amount is P565,750.00. With Partial settlement of P340,883.33
Total - Regional Office No. XII - Corporate Fund				6,054,225.16	
TOTAL REGIONAL IRRIGATION OFFICE NO. XII				6,182,625.16	
<u>REGIONAL IRRIGATION OFFICE NO. XIII</u>					
<u>ASDI IMO - General Fund</u>					
19-002-501 LFPS- (17)	05/20/2019	Payment of relocation allowance	Employee concerned	12,000.00	For issuance of NFD
17-001-101-(16)	06/05/2017	Labor services under Pakyaw Contracting System in excess of the P500,000.00 limit	Officers and employees concerned	15,067.07	With NFD dated January 28, 2019, and COE dated February 4, 2019

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
					Partially settled in the amount of P30,200.00
16-01-101 (16) ADN	05/03/2016	Failure to complete the construction project within reasonable time under Contract No. LMC-CABTRIS-01-2012V by the fault of the contractor	Officers and employees concerned	1,117,129.03	With CGAS Cluster V Decision No. 2024-022 dated June 27, 2024
16-02-101 (16) ADN	05/03/2016	Failure to complete the construction project within reasonable time under Contract No. LMC-CABTRIS-01-ASDI-ADN-IMO-2014 by the fault of the contractor	-do-	392,604.53	-do-
15-07-101-(14) ADN	03/11/2015	Payment of relocation allowance	-do-	12,000.00	With NFD and COE; For follow-up; Partially settled
15-09-101-(14) ADN	03/11/2015	-do-	-do-	24,000.00	With NFD and COE
2014-003-501-(13)	04/21/2014	Payment of CNA incentive in excess of P25,000.00	-do-	3,713,750.00	With Decision No. 2015-015 dated October 30, 2015; With partial settlement of P117,000.00
Total Regional Office No. XIII - General Fund				5,286,550.63	
<u>Regional Office No. XIII - Corporate Fund</u>					
2024-08	12/23/2024	Unnecessary expenses	-do-	1,800.00	Fully settled in January 2025
2024-07 (2023)	11/05/2024	-do-	-do-	1,260.00	Fully settled in March 2025
2024-06 (2023)	10/17/2024	Excessive claim of travelling expenses	-do-	77,551.88	Within the Appeal period
2024-03 (2023)	09/18/2024	Excessive expenditures for purchase of office supplies	-do-	12,243.00	Appeal Memorandum dated March 11, 2025
2024-02 (2022)	06/22/2023	Excessive claim of per diem	-do-	7,000.00	With NFD dated January 9, 2025
2024-01 (2022)	06/22/2023	Irregular expenses	-do-	3,079.00	For issuance of NFD
21-019(19)-501LFPs	06/16/2021	Excessive travel claims	-do-	1,342.00	-do-
21-004(19)-501LFPs	06/04/2021	-do-	-do-	638.40	-do-
21-001(19)-501COB	06/03/2021	-do-	-do-	1,571.94	-do-
21-002(19)-501COB	06/03/2021	-do-	-do-	784.00	Partially settled
19-001-501 COB-(17)	05/20/2019	Payment of VIG for CY 2014 2015 without legal basis	-do-	1,482,918.00	Included in the appeal filed by NIA CO per query with the Chief Corporate Accountant of the RO
15-07-501-(14) RO	07/13/2015	Payment of VIG for CY 2013 without legal basis	-do-	25,000.00	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
15-08-501-(14) RO	07/13/2015	Payment of VIG for CY 2013 without legal basis	Officers and employees concerned	25,000.00	Included in the appeal filed by NIA CO per query with the Chief Corporate Accountant of the RO
15-09-501-(14) RO	07/13/2015	-do-	-do-	27,000.00	-do-
15-10-501-(14) RO	07/13/2015	-do-	-do-	427,250.00	-do-
15-11-501-(14) RO	07/13/2015	do-	-do-	5,000.00	-do-
15-12-501-(14) RO	07/13/2015	-do-	-do-	16,667.67	-do-
15-13-501-(14) RO	07/13/2015	-do-	-do-	10,000.00	-do-
15-03-501-(14) RO	07/03/2015	-do-	-do-	1,326,973.33	-do-
15-04-501-(14) RO	07/03/2015	-do-	-do-	50,000.00	-do-
15-05-501-(14) RO	07/03/2015	-do-	-do-	30,000.00	-do-
15-06-501-(14) RO	07/03/2015	-do-	-do-	219,665.50	-do-
15-02-101(14) RIO	03/11/2015	Payment of relocation allowance	Employee concerned	24,000.00	With NFD and COE dated April 12, 2016 and May 26, 2016, respectively
2014-002-501-(13)	04/21/2014	Payment of CNA incentive in excess of P25,000.00	Officers and employees concerned	3,814,000.00	With CGS-5 Decision No. 2015-015 dated Oct. 30, 2015; With partial settlement amounting to P39,000.00; With NFD dated January 16, 2025
<u>ASDI IMO - Corporate Fund</u>					
2024-05 (2023)	09/18/2024	Travel insurance	Officers and employees concerned	1,147.00	Fully settled in February 2025
2024-04 (2023)	09/18/2024	Double payment of travelling expenses	-do-	10,838.76	Fully settled in January 2025
2024-03	08/08/2024	Excessive expenditures	-do-	2,000.00	With NFD dated 03/20/2025
2024-02	08/08/2024	-do-	-do-	2,800.00	-do-
2024-01	08/08/2024	-Excessive expenditures	-do-	2,000.00	-do-
21-001-501 COB- (17)	06/24/2021	Payment of CNA CY 2017	-do-	9,000.00	For issuance of NFD
19-002-501 COB- (17)	05/20/2019	Payment of project allowance without legal basis	-do-	17,500.00	-do-
19-001-501 COB- (17)	05/20/2019	Payment of VIG for CY 2014-2015 without legal basis	-do-	2,058,333.33	-do-

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
15-14-501 (14) ASDI	07/15/2015	Payment of VIG for CY 2013	Officers and employees concerned	2,010,000.00	Petition for Review was denied under COA Decision No. 2022-152; With NFD No. 2023-103 dated March 20, 2023
15-15-501 (14) ASDI	07/15/2015	-do-	-do-	85,000.00	-do-
15-16-501 (14) ASDI	07/15/2015	-do-	-do-	288,075.00	-do-
15-17-501 (14) ASDI	07/15/2015	-do-	-do-	4,000.00	-do-
15-18-501 (14) ASDI	07/15/2015	-do-	-do-	596,000.00	-do-
<u>ADS IMO - Corporate Fund</u>					
2019-001-501 (17)	09/10/2019	Payment of VIG	-do-	608,000.00	Under Appeal
2019-002-501 (17)	09/10/2019	-do-	-do-	558,000.00	-do-
2015-001-501- COB	10/01/2015	-do-	-do-	828,000.00	-do-
2015-002-501- COB	10/01/2015	-do-	-do-	390,000.00	-do-
2015-003-501- COB	10/01/2015	-do-	-do-	41,000.00	-do-
2015-004-501- COB	10/01/2015	-do-	-do-	191,000.00	-do-
2015-005-501- COB	10/01/2015	-do-	-do-	174,000.00	-do-
2014-004-501 (13)	04/21/2014	Excessive payment of CNA	-do-	32,750.00	Affirmed under CGS Cluster 5 Decision No. 2015-015 dated October 30, 2015 With NFD No. NFD-CCD5-2024-005 (AG-B) dated November 13, 2024; With COE No. COE-CCD5-2024-006 (AG-B) dated 12/09/2024
2014-005-501 (13)	04/21/2014	-do-	-do-	4,380,750.00	-do-
2014-001-101/501 (12)	04/21/2014	Details for update	-do-	1,877,250.00	For further verification
<u>SDS IMO - Corporate Fund</u>					
2024-002	06/04/2024	Excessive reimbursement of meals and accommodation expenses	-do-	7,312.50	For issuance of NSSDC
2021-01-001	01/08/2021	Reimbursement of meals during overtime	-do-	25,578.00	Under Appeal

Notices of Disallowance (NDs)					
No.	Date	Nature of Disallowance	Person(s) Liable	Amount	Status
2019-06-022	06/17/2019	Payment of VIG without legal basis	Officers and employees concerned	262,900.00	With CGS Cluster V Decision No. 2021-026 dated August 25, 2021
2015-001-501(14)	06/09/2015	-do-	-do-	1,442,500.00	With CGS Cluster V Decision No. 2020-019 dated July 21, 2019 With NFD No: NFD-CCD5-2023-008(AG-B) dated September 26, 2023, and COE No. COE-CCD5-2023-005(AG-D) dated December 6, 2023
2014-001-501 (13)	04/21/2014	Payment of CNA Incentive for the CY 2012 exceeded the DBM prescribed ceiling of P25,000.00 per employee	NIA SDS IMO Personnel	1,176,200.00	With NFD No: NFD-CCD5-2023-008(AG-B) dated September 26, 2023 Affirmed under CGS-5 Decision No. 2015-015 dated October 30, 2015
Total Regional Office No. XIII - Corporate Fund				24,672,679.31	
<u>Regional Office No. XIII - Special Fund</u>					
12-005-GOP3 (12)	09/17/2012	Overpayment of salaries	Officers and employees concerned	2,280.81	For further verification by the Audit Team
Total Regional Office No. XIII - Special Fund				2,280.81	
TOTAL REGIONAL IRRIGATION OFFICE NO. XIII				29,961,510.75	
GRAND TOTAL				P 4,157,524,424.41	

C. AUDIT CHARGES

Notices of Charge (NCs)					
No.	Date	Nature of Charge	Person(s) Liable	Amount	Status
<u>CO</u>					
2016-001-102	04/06/2016	Non-forfeiture of bid security	Officers and employees concerned and contractors concerned	P 1,200,000.00	With Appeal
TOTAL CENTRAL OFFICE				1,200,000.00	
<u>REGIONAL OFFICE NO. VI</u>					
<u>Aklan-Capiz IMO</u>					
2012-501-02	11/19/2012	Restitution of 10% discount for prompt payment	Employee concerned	4,094.63	With NFD dated September 3, 2018
2012-501-05	11/19/2012	-do-	-do-	508.30	-do-
2012-501-09	11/19/2012	-do-	-do-	5,640.99	-do-
TOTAL REGIONAL OFFICE NO. VI				10,243.92	
<u>REGIONAL OFFICE NO. X</u>					
<u>Regional Office No. X</u>					
19-001-501	4/17/2019	Withdrawal of mobile drilling rig from the motor pool without the approval of the Regional Irrigation Manager;	Officers and employees concerned	437,360.00	For issuance of NFD

Notices of Charge (NCs)		Nature of Charge	Person(s) Liable	Amount	Status
No.	Date				
		Signing of lease contract without prior approval of proper authorities; Non-payment of rental for use of drilling rig			
<u>Bukidnon IMO</u>					
04-001 (17)	04/17/2018	House rental payment	Employee concerned	20,374.00	Partially paid
04-002 (17)	04/17/2018	-do-	-do-	4,688.00	-do-
04-003 (17)	04/17/2018	-do-	-do-	3,740.00	-do-
04-004 (17)	04/17/2018	-do-	-do-	14,564.00	-do-
04-005 (17)	04/17/2018	-do-	-do-	6,340.00	For issuance of NFD
04-006 (17)	04/17/2018	-do-	-do-	15,336.00	Partially paid
04-007 (17)	04/17/2018	-do-	-do-	6,580.00	Partially paid
04-008 (17)	04/17/2018	-do-	-do-	5,016.00	-do-
04-009 (17)	04/17/2018	-do-	-do-	15,612.00	-do-
04-010 (17)	04/17/2018	-do-	-do-	16,892.00	For issuance of NFD
04-011 (17)	04/17/2018	-do-	-do-	6,980.00	-do-
04-012 (17)	04/17/2018	-do-	-do-	6,980.00	-do-
04-013 (17)	04/17/2018	-do-	-do-	9,428.00	-do-
04-014 (17)	04/17/2018	-do-	-do-	3,736.00	Partially paid
04-015 (17)	04/17/2018	-do-	-do-	4,908.00	-do-
04-016 (17)	04/17/2018	-do-	-do-	2,580.00	-do-
04-017 (17)	04/17/2018	-do-	-do-	4,380.00	-do-
04-018 (17)	04/17/2018	-do-	-do-	4,380.00	-do-
04-019 (17)	04/17/2018	-do-	-do-	2,150.00	-do-
04-020 (17)	04/17/2018	-do-	-do-	5,692.00	-do-
04-021 (17)	04/17/2018	-do-	-do-	19,908.00	For issuance of NFD
04-022 (17)	04/17/2018	-do-	-do-	6,980.00	-do-
04-023 (17)	04/17/2018	-do-	-do-	15,464.00	Partially paid
04-024 (17)	04/17/2018	-do-	-do-	23,290.00	For issuance of NFD
04-026 (17)	04/17/2018	-do-	-do-	6,980.00	-do-
04-027 (17)	04/17/2018	-do-	-do-	21,530.00	-do-
04-028 (17)	04/17/2018	-do-	-do-	3,179.16	-do-
04-029 (17)	04/17/2018	-do-	-do-	379.16	Partially paid
04-031 (17)	04/17/2018	-do-	-do-	612.50	-do-
04-032 (17)	04/17/2018	-do-	-do-	10,232.00	For issuance of NFD
04-033 (17)	04/17/2018	-do-	-do-	10,882.00	-do-
04-034 (17)	04/17/2018	-do-	-do-	7,976.00	-do-
04-035 (17)	04/17/2018	-do-	-do-	19,428.00	-do-

Notices of Charge (NCs)					
No.	Date	Nature of Charge	Person(s) Liable	Amount	Status
04-036 (17)	04/17/2018	House rental payment	Employee concerned	15,396.00	For issuance of NFD
04-037 (17)	04/17/2018	-do-	-do-	19,428.00	-do-
04-038 (17)	04/17/2018	-do-	-do-	19,428.00	-do-
04-039 (17)	04/17/2018	-do-	-do-	19,428.00	-do-
04-040 (17)	04/17/2018	-do-	-do-	19,428.00	-do-
04-041 (17)	04/17/2018	-do-	-do-	19,428.00	-do-
04-042 (17)	04/17/2018	-do-	-do-	19,428.00	-do-
04-043 (17)	04/17/2018	-do-	-do-	19,428.00	-do-
TOTAL REGIONAL OFFICE NO. X				895,948.82	
<u>REGIONAL OFFICE NO. XI</u>					
<u>Davao del Norte IMO</u>					
501 COB / 2013-05	11/06/2013	Denied relief of accountability for lost cash collections of P160,785.43	Officers and employees concerned	68,398.71	Remaining balance will be deducted from the terminal benefit of employees concerned
TOTAL REGIONAL OFFICE NO. XI				68,398.71	
GRAND TOTAL				P 2,174,591.45	