



Republic of the Philippine  
**National Irrigation Administration**  
Edsa, Diliman, Quezon City

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**ALL FUNDS**  
**AS AT SEPTEMBER 30, 2023**

	ACCUMULATED SURPLUS/DEFICIT	CONTRIBUTED CAPITAL	TOTAL
<b>BALANCE AT JANUARY 1, 2023</b>	<b>228,230,477,179.82</b>	<b>5,559,191,864.58</b>	<b>233,789,669,044.40</b>
<b>ADJUSTMENTS:</b>			
<b>Add/(Deduct):</b>			
Prior period errors	(1,466,342,436.86)		(1,466,342,436.86)
<b>RESTATED BALANCE AT JANUARY 1, 2023</b>	<b>226,764,134,742.96</b>	<b>5,559,191,864.58</b>	<b>232,323,326,607.54</b>
<b>Changes in Net Assets/Equity for CY 2023</b>			
<b>Add/(Deduct):</b>			
Surplus/(Deficit) for the Period	21,094,915,393.59		21,094,915,393.59
<b>BALANCE AT JUNE 30, 2023</b>	<b>247,859,050,136.56</b>	<b>5,559,191,864.58</b>	<b>253,418,242,001.14</b>

Certified Correct:

**SHARILYN A. BLUZA, CPA, MBA**  
Manager, Accounting Division

MMF - *[initials]*  
WPM - *[initials]*

Noted by:

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