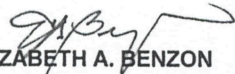


NATIONAL IRRIGATION ADMINISTRATION
STATEMENT OF FINANCIAL POSITION
ALL FUNDS
As at December 31, 2018
(In Philippine Peso)

	Note	2018	2017 (As Restated)	1 January 2017 (As Restated)
ASSETS				
Current assets				
Cash and cash equivalents	8	6,368,143,286	9,847,413,418	7,805,409,697
Receivables - net	9	32,692,459,568	36,533,077,946	36,968,774,766
Inventories	10	133,772,531	111,515,587	117,111,950
Prepayments	11	5,095,339,658	4,166,041,627	2,489,448,689
Other current assets	11	26,591,970	26,591,970	21,667,455
Total current assets		44,316,307,012	50,684,640,548	47,402,412,558
Non-current assets				
Investment property - net	12 & 13	72,758,893,300	69,342,413,376	66,401,148,202
Property, plant and equipment - net	14	266,328,306,052	231,590,477,185	210,392,122,343
Other non-current assets	16	87,156,955	549,229	547,909
Total non-current assets		339,174,356,308	300,933,439,790	276,793,818,454
TOTAL ASSETS		383,490,663,320	351,618,080,337	324,196,231,011
LIABILITIES				
Current liabilities				
Financial liabilities	17	12,371,110,073	4,980,401,754	5,059,721,797
Inter-agency payables	18	80,458,528,549	80,805,721,631	80,799,143,432
Other payables	21	4,211,840,488	3,147,174,900	2,618,874,874
Total current liabilities		97,041,479,110	88,933,298,285	88,477,740,103
Non-current liabilities				
Financial liabilities	17	7,606,340,534	8,581,340,534	9,556,340,534
Deferred credits	22	24,276,351,127	23,103,165,665	22,568,896,906
Total non-current liabilities		31,882,691,661	31,684,506,199	32,125,237,440
TOTAL LIABILITIES		128,924,170,771	120,617,804,484	120,602,977,543
NET ASSETS (TOTAL ASSETS LESS TOTAL LIABILITIES)		254,566,492,549	231,000,275,854	203,593,253,469
NET ASSETS/EQUITY				
Government equity	23 to 25	254,566,492,549	231,000,275,854	203,593,253,469
TOTAL NET ASSETS/EQUITY		254,566,492,549	231,000,275,854	203,593,253,469

Certified Correct:

Noted by:


ELIZABETH A. BENZON
Acting Manager, Accounting Division


MGEN ROMEO G GAN (Ret)
Deputy Administrator for Administrative & Finance

EDM - RGH