

**NATIONAL IRRIGATION ADMINISTRATION  
DETAILED STATEMENT OF FINANCIAL POSITION  
ALL FUNDS  
FOR THE PERIOD ENDED JUNE 30, 2021**

**ASSETS**

**CURRENT ASSETS**

**CASH**

Cash-Collecting Officers	4,611,043
Petty Cash	5,204,604
Cash in Bank - Local Currency, Current Account	9,811,624,016
Cash in Bank - Local Currency, Savings Account	43,751,450
Cash in Bank - Foreign Currency, Savings Account	22,943,110
Cash, Treasury/Agency Deposit, Regular	1,035,060
Cash - National Treasury, MDS	467,883
Cash in Bank - Local Currency, Time Deposits	452,239,031
Cash in Bank - Foreign Currency, Time Deposits	38,951,483
<b>TOTAL CASH &amp; CASH EQUIVALENTS</b>	<b>10,380,827,681</b>

**RECEIVABLES**

**Loans and Receivable Accounts**

Accounts Receivable - Irrigation Service Fee	7,397,438,490
Less: Allowance for Impairment - Accounts Receivable - ISF	2,492,228,266
Accounts Receivable - Irrigation Service Fee, net	4,905,210,224

Accounts Receivable - Others	60,617,878
Less: Allowance for Impairment - Accounts Receivable - Others	-
Accounts Receivable - Others, net	60,617,878

Loans Receivables - others	4,997,662
Less: Allowance for Impairment - Loans Receivable-Others	-
Loans Receivables - others, net	4,997,662

**Loans and Receivable Accounts, net** **4,970,825,764**

**Inter-Agency Receivables**

Due from National Government Agencies	837,687,847
Due from Local Government Units	162,335,251
Due from Government Corporations	108,856,133
<b>Total Inter-Agency Receivables</b>	<b>1,108,879,231</b>

**Intra-Agency Receivables**

Due from Other Funds	2,900,392,212
Due from Central Office	2,826,320
Due from Regional Offices	15,926,034,015
<b>Total Intra-Agency Receivables</b>	<b>18,829,252,548</b>

**Other Receivables**

Receivables - Disallowances/Charges	79,475,956
Due from Officers and Employees	6,668,857
Interest Receivables	10,753
Other Receivables	283,840,960
<b>Total</b>	<b>369,996,526</b>
Less: Allowance for Impairment-Other Receivables	19,500,862
Other Receivables, net	350,495,663

**TOTAL RECEIVABLES. NET** **25,259,453,206**

**INVENTORIES**

Property and Equipment for Distribution	70,636,206
Office Supplies Inventory	6,238,921
Medical, Dental and Laboratory Supplies Inventory	39,000
Fuel, Oil and Lubricants Inventory	1,095,233
Agricultural and Marine Supplies Inventory	232,965
Construction Materials Inventory	15,118,480
Other Supplies and Materials Inventory	479,514
Semi-Expendable Machinery	34,330
Semi-Expendable Office Equipment	649,462
Semi-Expendable Information and Communication Technology Equipment	735,054
Semi-Expendable Communication Equipment	127,250
Semi-Expendable Medical Equipment	12,757
Semi-Expendable Technical and Scientific Equipment	192,100
Semi-Expendable Other Machinery and Equipment	128,698
Semi-Expendable Furniture and Fixtures	2,453,436
<b>TOTAL INVENTORIES, NET</b>	<b>98,173,404</b>

**ADVANCES**

Advances for Operating Expenses	400,172
Advances for Payroll	8,493,854
Advances to Special Disbursing Officer	5,922,968
Advances to Officers and Employees	12,059,641
<b>TOTAL ADVANCES</b>	<b>26,876,635</b>

**PREPAYMENTS**

Advances to Contractors	5,447,693,217
Other Prepayments	7,960,366
<b>TOTAL PREPAYMENTS</b>	<b>5,455,653,583</b>

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OTHER CURRENT ASSETS	
Guaranty Deposits	26,314,007
Other Deposits	2,700
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>26,316,707</b>
<b>TOTAL CURRENT ASSETS</b>	<b>41,247,301,216</b>
NON CURRENT ASSETS	
INVESTMENTS	
Investments in Stocks	1,225,000
Other Investment - CE CASECNAN	23,147,187,275
Other Investment - Marketable Securities	65,568,372,021
OTHER INVESTMENTS	88,716,784,296
PROPERTY, PLANT & EQUIPMENT	
Land	4,136,900,342
Other Land Improvements	28,004,410,164
Less: Accumulated Depreciation - Land Impr't	13,889,185,799
Other Land Improvements, net	14,115,224,366
Road Networks	299,453,750
Less: Accumulated Depreciation - Road Networks	7,133,223
Road Networks, net	292,320,527
Water Supply Systems	153,900,641,505
Less: Accumulated Depreciation - Water Supply Systems	26,820,161,912
Water Supply Systems, net	127,080,479,593
Power Supply System	129,152,045
Less: Accumulated Depreciation - Power Supply System	57,429,552
Power Supply System, net	71,722,493
Other Infrastructure Assets	504,435,469
Less: Accumulated Depreciation - Other Infrastructure Assets	11,351,104
Other Infrastructure Assets, net	493,084,366
Buildings	2,626,947,646
Less: Accumulated Depreciation - Office Bldgs	796,493,078
Buildings, net	1,830,454,568
Other Structures	201,005,501
Less: Accumulated Depreciation - Other Structures	65,477,689
Other Structures, net	135,527,812
Machinery	387,531,459
Less: Accumulated Depreciation - Machinery	269,841,083
Machinery, net	117,690,376
Office Equipment	445,155,738
Less: Accumulated Depreciation - Office Equipment	224,217,148
Office Equipment, net	220,938,590
Information and Communication Technology Equipment	680,025,260
Less: Accumulated Depreciation - Info & Comm. Tech. Equip	328,999,163
Information and Communication Technology Equipment, net	351,026,097
Agricultural and Forestry Equipment	518,537,020
Less: Accumulated Depreciation - Agricultural and Forestry Equip.	1,017,611
Agricultural and Forestry Equipment, net	517,519,410
Communication Equipment	104,298,532
Less: Accumulated Depreciation - Comm. Equipment	66,280,637
Communication Equipment, net	38,017,895
Construction and Heavy Equipment	1,107,697,751
Less: Accumulated Depreciation - Cons. & Heavy	580,621,087
Construction and Heavy Equipment, net	527,076,664
Disaster Response and Rescue Equipment	8,044,238
Less: Accumulated Depreciation - Disaster Response and Rescue Equipment	6,541,600
Disaster Response and Rescue Equipment, net	1,502,638
Military, Police and Security Equipment	9,812,351
Less: Accumulated Depreciation - Military & Police and Security Equipment	3,215,003
Military, Police and Security Equipment, net	6,597,348
Medical Equipment	3,069,760
Less: Accumulated Depreciation - Medical Equipment	1,177,548
Medical Equipment, net	1,892,212

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Printing Equipment	1,223,240
Less: Accumulated Depreciation - Printing Equipment	78,193
Printing Equipment, net	1,145,047
Sports Equipment	1,495,802
Less: Accumulated Depreciation - Sports Equipment	450,938
Sports Equipment, net	1,044,864
Technical and Scientific Equipment	576,885,112
Less: Accumulated Depreciation - Tech. & Scientific	216,364,726
Technical and Scientific Equipment, net	360,520,386
Electrical Equipment	700,000
Less: Accumulated Depreciation - Electrical Equipment	-
Electrical Equipment, net	700,000
Other Equipment	561,760,119
Less: Accumulated Depreciation - Other Equipment	273,822,427
Other Equipment, net	287,937,692
Motor Vehicles	633,444,774
Less: Accumulated Depreciation - Motor Vehicles	366,552,188
Motor Vehicles, net	266,892,586
Watercrafts	3,364,805
Less: Accumulated Depreciation - Watercrafts	2,704,686
Watercrafts, net	660,119
Other Transportation Equipment	37,337,877
Less: Accumulated Depreciation - Other Transpo.	25,656,155
Other Transportation Equipment, net	11,681,722
Furnitures and Fixtures	198,826,026
Less: Accumulated Depreciation - Furniture & Fixtures	68,215,015
Furnitures and Fixtures, net	130,611,011
Books	568,317
Less: Accumulated Depreciation - Books	16,544
Books, net	551,773
Leased Assets, Machinery and Equipment	424,384
Less: Accumulated Depreciation - Leased Assets, Mach & Equip	2,723
Leased Assets, Machinery and Equipment, net	421,661
Leased Assets, Transportation Equipment	5,531,925
Less: Accumulated Depreciation - Leased Assets, Transportation Equipment	-
Leased Assets, Transportation Equipment, net	5,531,925
Works of Arts and Archeological Specimens	169,000
Less: Accumulated Depreciation - Works of Arts and Archeological Specimens	-
Works of Arts and Archeological Specimens, net	169,000
Other Property, Plant and Equipment	623,506,676
Less: Accumulated Depreciation - Other Property Plant & Eqpt.	543,133,641
Less: Accumulated Impairment Losses - Other Property Plant & Eqpt.	-
Other Property, Plant and Equipment, net	80,373,035
Construction in Progress - Land Improvements	38,559,378
Construction in Progress - Infrastructure Assets	139,778,938,438
Construction in Progress - Buildings and Other Structures	116,946,442
Construction in Progress - Furniture and Fixtures	340,493
Construction in Progress, net	139,934,784,751
Computer Software	7,223,618
Less: Accumulated Amortization - Computer Software	830,869
Less: Accumulated Impairment Losses-Computer Software	-
Computer Software, net	6,392,749
Other Assets	89,430,803
Allowance for Impairment - Other Assets	43,725,537
Other Assets, net	45,705,266
<b>TOTAL NON-CURRENT ASSETS</b>	<b>379,789,883,177</b>
<b>TOTAL ASSETS</b>	<b>421,037,184,393</b>



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**LIABILITIES**

**CURRENT LIABILITIES**

Financial Liabilities	
Accounts Payable	3,706,179,260
Due to Officers and Employees	136,023,001
Finance Lease Payable	1,138,641
Financial Liabilities	<u>3,843,340,902</u>
Inter-Agency Payables	
Due to BIR	304,848,671
Due to GSIS	48,130,502
Due to PAG-IBIG	11,664,625
Due to PHILHEALTH	5,461,908
Due to NGAs	2,130,325,806
Due to Government Corporations	164,293,733
Due to LGUs	15,231,284
Due to Treasurer of the Philippines	70,695,007,317
Due to SSS	288,315
Inter-Agency Payables	<u>73,375,252,162</u>
Intra-Agency Payables	
Due to Other Funds	2,867,936,907
Due to Central Office	16,537,171,772
Due to Regional Office	2,214,020
Intra-Agency Payables	<u>19,407,322,699</u>
Trust Liabilities	
Trust Liabilities	13,096,153
Guaranty/Security Deposits Payable	2,697,075,536
Trust Liabilities	<u>2,710,171,689</u>
Provisions	
Leave Benefits Payable	1,087,699,386
Other Provision	14,418,778
Provisions	<u>1,102,118,163</u>
Other Liabilities Accounts	
Other Deferred Credits	8,106,592,685
Other Payables	1,732,342,787
Other Liabilities Accounts	<u>9,838,935,472</u>

<b>TOTAL LIABILITIES</b>	<b>110,277,141,087</b>
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**EQUITY**

Accumulated Surplus/(Deficit)	289,014,453,059
Capital Stock	5,559,191,865
Retained Earnings	16,186,398,382
<b>TOTAL EQUITY</b>	<u><b>310,760,043,305</b></u>

**TOTAL LIABILITIES & EQUITY**

**421,037,184,393**

Certified Correct

**SHARILYN A. BLUZA**  
Acting Manager, Accounting Division

Noted by:

  
**MGEN ROMEO G GAN (Ret)**  
Deputy Administrator for Administrative  
and Finance Sector