

Republic of the Philippines
 NATIONAL IRRIGATION ADMINISTRATION
 CORDILLERA ADMINISTRATIVE REGION
 Wangal, La Trinidad, Benguet

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 501 COB
 FOR THE PERIOD ENDED SEPTEMBER 30, 2023

Revenue	
Service and Business Income	
Business Income	
Rent/Lease Income	175,400.00
Interest Income	37,852.31
Total Business Income	<u>213,252.31</u>
Non-Operating Income	
Miscellaneous Income	872,901.67
Total Non-Operating Income	<u>872,901.67</u>
Total Revenue	<u>1,086,153.98</u>
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages-Regular	34,377,829.07
Salaries and Wages-Casual/Contractual	25,788,479.89
Total Salaries and Wages	<u>60,166,308.96</u>
Other Compensation	
Personal Economic Relief Allowance (PERA)	4,291,000.30
Representation Allowance (RA)	213,125.00
Transportation Allowance (TA)	213,125.00
Clothing/Uniform Allowance	1,416,000.00
Longevity Pay	120,000.00
Mid-Year Bonus	6,966,144.78
Other Bonuses and Allowances	738,036.45
Total Other Compensation	<u>13,957,431.53</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	6,884,662.04
Pag-IBIG Contributions	209,500.00
PhilHealth Contributions	1,217,941.85
Employees Compensation Insurance Premiums	195,500.00
Total Personnel Benefit Contributions	<u>8,507,603.89</u>
Other Personnel Benefits	
Terminal Leave Benefits	7,600.34
Total Other Personnel Benefits	<u>7,600.34</u>
Total Personnel Services	<u>82,638,944.72</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	2,399,631.29
Total Traveling Expenses	<u>2,399,631.29</u>
Training and Scholarship Expenses	
Training Expenses	1,390,880.17
Total Training and Scholarship Expenses	<u>1,390,880.17</u>

Supplies and Materials Expenses	
Office Supplies Expenses	780,617.85
Accountable Forms Expenses	3,600.00
Drugs and Medicines Expenses	3,275.00
Medical, Dental and Laboratory Supplies Expenses	3,875.00
Fuel, Oil and Lubricants Expenses	1,111,411.07
Electrical Supplies and Materials Expenses	5,355.00
Textbooks and Instructional Materials Expenses	595.00
Military, Police and Traffic Supplies Expenses	20,012.50
Semi-Expendable Machinery and Equipment Expense	91,628.00
Semi-Expendable Furniture, Fixtures and Books Expense	9,613.00
Housekeeping/Cleaning Supplies Expense	51,530.00
Other Supplies and Materials Expenses	145,800.00
Total Supplies and Materials Expenses	<u>2,227,312.42</u>
Utility Expenses	
Water Expenses	70,809.56
Electricity Expenses	2,578,922.71
Other Utility Expenses	3,720.00
Total Utility Expenses	<u>2,653,452.27</u>
Communication Expenses	
Postage and Courier Services	6,582.00
Telephone Expenses	201,082.33
Internet Subscription Expenses	547,593.40
Total Communication Expenses	<u>755,257.73</u>
Awards/Rewards and Prizes	
Awards/Rewards Expenses	113,445.00
Total Awards/Rewards and Prizes	<u>113,445.00</u>
Professional Services	
Legal Services	2,400.00
Total Professional Services	<u>2,400.00</u>
Repairs and Maintenance	
Repairs and Maintenance-Infrastructure Assets	5,128,708.00
Repairs and Maintenance-Buildings and Other Structures	627,201.35
Repairs and Maintenance-Machinery and Equipment	304,350.00
Repairs and Maintenance-Transportation Equipment	2,009,460.13
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	18,605.00
Repairs and Maintenance-Semi-Expendable Furnitures, Fixtures and Books	270.00
Total Repairs and Maintenance	<u>8,088,594.48</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	70,965.50
Fidelity Bond Premiums	213,753.75
Insurance Expenses	233,004.59
Total Taxes, Insurance Premiums and Other Fees	<u>517,723.84</u>
Other Maintenance and Operating Expenses	
Advertising Expenses	20,040.00
Printing and Publication Expenses	47,586.00
Representation Expenses	27,685.00
Rent/Lease Expenses	2,466.00
Other Maintenance and Operating Expenses	6,568,328.65
Total Other Maintenance and Other Operating Expenses	<u>6,666,105.65</u>
Total Maintenance and Other Operating Expenses	<u>24,814,802.85</u>
Financial Expenses	
Financial Expenses	

Bank Charges	13,800.00
Total Financial Expenses	<u>13,800.00</u>
Non-Cash Expenses	
Depreciation	
Depreciation-Infrastructure Assets	4,374,727.30
Depreciation-Buildings and Other Structures	2,449,848.58
Depreciation-Machinery and Equipment	251,909.07
Depreciation-Transportation Equipment	1,899,341.28
Depreciation-Furniture, Fixtures and Books	21,930.57
Total Depreciation	<u>8,997,756.80</u>
Amortization	
Amortization-Intangible Assets	45,000.00
Total Amortization	<u>45,000.00</u>
Impairment Loss	
Impairment Loss-Loans and Receivables	9,072.31
Total Impairment Loss	<u>9,072.31</u>
Total Non-Cash Expenses	<u>9,051,829.11</u>
Current Operating Expenses	<u>116,519,376.68</u>
Surplus (Deficit) from Current Operations	(115,433,222.70)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
Subsidy from Central Office	261,799,119.03
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>261,799,119.03</u>
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs	
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	<u>-</u>
Net Financial Assistance/Subsidy	<u>261,799,119.03</u>
Surplus (Deficit) for the period	<u><u>146,365,896.33</u></u>

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