




Republic of the Philippines  
NATIONAL IRRIGATION ADMINISTRATION  
REGIONAL OFFICE NO. III (CENTRAL LUZON)

Statement of Financial Position

Fund 501 COB  
As at December 31, 2024

	Note	CY 2024
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	14	189,666,695.44
Investments		-
Receivables	15	1,545,605.09
Inventories		-
Other Current Assets	16	3,172,237.87
<b>Total Current Assets</b>		<b>194,384,538.40</b>
<b>Non-Current Assets</b>		
Investments		-
Investment Property		-
Property, Plant and Equipment	17	2,333,121,977.40
Biological Assets		-
Intangible Assets	18	645,032.10
Other Non-Current Assets		-
<b>Total Non-Current Assets</b>		<b>2,333,767,009.50</b>
<b>Total Assets</b>		<b>2,528,151,547.90</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Financial Liabilities	18	42,193,859.32
Inter-Agency Payables	18	27,333,612.99
Intra-Agency Payables	19	2,298,760,751.17
Trust Liabilities	19	5,152,294.03
Deferred Credits/Unearned Income	20	4,610,296.14
Provisions	19	6,028,234.90
Other Payables	19	12,371,596.44
<b>Total Current Liabilities</b>		<b>2,396,450,644.99</b>
<b>Non-Current Liabilities</b>		
<b>Total Non-Current Liabilities</b>		<b>-</b>
<b>Total Liabilities</b>		<b>2,396,450,644.99</b>
<b>Total Assets less Total Liabilities</b>		<b>131,700,902.91</b>
<b>NET ASSETS/EQUITY</b>		
<b>EQUITY</b>		
Accumulated Surplus/(Deficit)	20	131,700,902.91
<b>Total Net Assets/Equity</b>		<b>131,700,902.91</b>

Certified Correct:

  
**ROCHELLE R. CERVANTES**  
Manager, Administrative & Finance Division