

NATIONAL HOUSING AUTHORITY

December 31, 2014

Main Office

TRIAL BALANCE

ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
CURRENT ASSETS			
Cash-Collecting Officers	102	6,999,244.90	
Cash-Disbursing Officers	103	41,803,516.62	
Petty Cash Fund	104	277,718.28	
Cash in Bank - Local Currency, Current Account	111	12,936,945,246.23	
Cash in Bank - Local Currency, Savings Account	112	97,781,159.64	
Cash in Bank - Local Currency, Time Deposits	113	381,015,175.03	
RECEIVABLES			
Accounts Receivable	121	10,640,651,600.20	
<i>Allowance for Doubtful Accounts</i>	301		277,076,337.83
Due from Officers & Employees	123	485,625.33	
Loans Receivable - LGUs	125	108,501,584.28	
Loans Receivable - Others	126	38,223,601,962.77	
Interests Receivable	129	38,663,749.32	
Due from NGAs	136	1,227,941,802.63	
Due from GOCCs	137	30,547,376.03	
Due from LGUs	138	1,213,259,294.32	
Due from NGOs/POs	139	11,278,693.68	
Due from Other Funds	144	365,310,553.27	
Receivables-Disallowance/Charges	146	1,839,677.00	
Other Receivables	149	44,508,853.63	
INVENTORIES			
Merchandise Inventory/Items for Sale or Transfer	154	6,445,060,903.69	
Office Supplies Inventory	155	6,509,944.75	
Drugs and Medicines Inventory	159	163,801.38	
Medical, Dental and Laboratory Supplies Inventory	160	24,700.00	
Other Supplies Inventory	165	430,173.50	
PREPAYMENTS, DEPOSITS & DEFERRED CHARGES			
Prepaid Rent	177	572,864.53	
Prepaid Insurance	178	270,182.93	
Advances to Contractors	181	568,239,645.71	
Guaranty Deposits	186	63,219,194.61	
INVESTMENTS			
Investment in Stocks	192	1,403,025,000.00	
Investments in Bonds	193	969,500.00	
Long Term Investments and Marketable Securities	197	6,167,991,070.87	
PROPERTY & EQUIPMENT			
LAND AND OTHER IMPROVEMENTS			
Land	201	2,581,142,211.73	
Land Improvements	202	10,765,457.44	
<i>Accumulated Depreciation-Land Improvements</i>	302		776,668.07
BUILDINGS & OTHER STRUCTURES			
Office Buildings	211	176,227,906.00	
<i>Accumulated Depreciation - Office Buildings</i>	311		129,195,447.62
Other Structures	215	569,198,116.93	
<i>Accumulated Depreciation - Other Structures</i>	315		50,267,895.26
EQUIPMENT & MACHINERY			
Office Equipment	221	40,148,978.25	

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ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
<i>Accumulated Depreciation-Office Equipment</i>	321		28,007,019.94
Furniture and Fixtures	222	22,691,651.42	
<i>Accumulated Depreciation-Furniture & Fixtures</i>	322		15,891,218.50
IT Equipment & Software	223	80,370,081.40	
<i>Accu Depreciation - IT Equipment & Software</i>	323		46,272,447.42
Communication Equipment	229	2,977,881.41	
<i>Accumulated Depreciation - Communication Equipment</i>	329		2,184,246.37
Construction and Heavy Equipment	230	2,206,111.83	
<i>Accu Depreciation - Construction and Heavy Equip</i>	330		2,181,188.40
Medical,Dental & Laboratory Equipment	233	857,042.80	
<i>Accu Dep'on-Medical, Dental & Laboratory Equipment</i>	333		708,722.42
Sports Equipment	235	480,050.00	
<i>Accumulated Depreciation - Sports Equipment</i>	335		172,593.75
Other Machinery and Equipment	240	9,155,520.14	
<i>Accumulated Depreciation-Other Machinery & Equipment</i>	340		8,223,821.74
Motor Vehicles	241	99,031,173.39	
<i>Accumulated Depreciation - Motor Vehicles</i>	341		83,869,939.25
Other Property, Plant and Equipment	250	1,880,000.00	
<i>Accu Dep'on - Other Property,Plant and Equipment</i>	350		471,975.00
CONSTRUCTION IN PROGRESS			
Construction in Progress - Agency Assets	264	5,536,429,214.61	
OTHER ASSETS			
Restricted Fund/Cash	285	428,337,074.63	
Other Assets	290	35,550,737.63	
TOTAL ASSETS		89,625,339,024.74	645,299,521.57
CURRENT LIABILITIES			
Accounts Payable	401		97,007,841.40
Due to Officers & Employees	403		52,049,965.79
Dividends Payable	408		126,450,476.12
Due to National Treasury	411		9,096,000.00
Due to BIR	412		21,847,130.38
Due to GSIS	413		1,248,283.12
Due to Pag-ibig	414		567,909.71
Due to PHILHEALTH	415		325,871.35
Due to Other NGA's	416		691,533,256.41
Due to Other GOCCs	417		627,810,627.77
Due to LGUs	418		97,234,475.65
Due to Other Funds	424		508,822,638.10
Guaranty Deposits Payable	426		2,466,412,685.05
Performance/Bidders/Bail Bonds Payable	427		14,043,752.84
Tax Refund Payable	429		31,283.71
Other Payables	439		1,727,637,682.33
LONG TERM LIABILITIES			
Loans Payable-Domestic	444		341,868,697.36
DEFERRED CREDITS			
Other Deferred Credits	455		4,298,964,197.12
TOTAL LIABILITIES		-	11,082,952,774.21
GOVERNMENT EQUITY			
Capital Stock	502		2,893,406,770.09
Additional Paid in Capital	503		3,817,464,672.85

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ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
Appraisal Capital	506		6,127,219,011.50
Retained Earnings	510		42,250,283,331.52
Prior Years' Adjustment	684		(1,839,316,688.47)
TOTAL GOVERNMENT EQUITY		-	53,249,057,097.49
INCOME			
Permits/Royalty Fees	605		90,993.94
Clearance and Certification Fee	613		5,156,344.53
Processing Fee	621		36,917,623.27
Other Services Income	628		355,123,556.87
Fines and Penalties-Service Income	629		94,515.80
Rent Income	642		288,271,518.00
Sales Revenue	643		412,037,406.79
Other Business Income	648		141,903,564.48
Fines and Penalties-Business Income	649		87,077,153.52
Subsidies from the National Government	651		25,401,757,000.00
Insurance Income	663		797,126.79
Interest Income	664		28,982,702.87
Income from Joint Venture	673		1,026,594.95
Miscellaneous Income	678		10,885,377.09
Gain/Loss on Sale of Disposed Assets	682	2,783,881.81	-
TOTAL INCOME		2,783,881.81	26,770,121,478.90
EXPENSE			
Salaries and Wages-Regular	701	393,825,991.52	
Personal Economic Relief Allowance (PERA)	711	29,029,205.12	
Representation Allowance	713	7,853,470.78	
Transportation Allowance	714	3,633,572.32	
Clothing, Uniform Allowance	715	6,048,017.00	
Subsistence, Laundry and Quarter Allowance	716	3,600.00	
Productivity Incentive Allowance	717	46,783.54	
Other Bonuses and Allowances	719	111,944,362.03	
Honoraria	720	300,796.25	
Hazard Pay	721	106,233.00	
Overtime and Night Pay	723	313,622.01	
Year End Bonus	725	39,371,041.72	
Life and Retirement Insurance Contribution	731	47,051,199.87	
Pag-ibig Contribution	732	1,428,087.11	
Philhealth Contribution	733	4,448,068.69	
ECC Contribution	734	1,424,617.96	
Retirement Benefits-civilian	740	6,440,120.04	
Terminal Leave Benefits	742	15,925,786.30	
Other Personnel Benefits	749	32,489,176.88	
Traveling Expense - Local	751	14,932,331.79	
Training Expense	753	1,216,379.56	
Office Supplies Expense	755	16,165,653.14	
Accountable Forms Expenses	756	926,000.00	
Drugs and Medical Expense	759	26,585.85	
Medical,Dental & Laboratory Supplies Expenses	760	5,555.00	
Gasoline Oil and Lubricant Expenses	761	8,844,161.36	
Other Supplies Expense	765	4,091,763.27	
Water Expense	766	5,064,026.89	

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ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
Electricity Expense	767	32,703,622.77	
Postage and Deliveries	771	923,298.48	
Telephone Expense-Landline	772	3,432,738.72	
Telephone Expense-Mobile	773	1,780,846.56	
Internet Expense	774	2,186,840.06	
Cable, Satellite, Telegraph and Radio Expense	775	21,591.01	
Marketing and Advertising Expense	780	701,594.76	
Printing, Binding and Reproduction Expense	781	2,541,201.78	
Rent Expense	782	6,516,916.59	
Representation Expense	783	5,564,037.44	
Transportation and Delivery Expenses	784	126,225.00	
Subscription Expenses	786	221,504.30	
Legal Services	791	362,853.07	
Auditing Services	792	16,764,467.29	
Consultancy Services	793	2,486,060.00	
Janitorial Services	796	7,718,151.48	
Security Services	797	57,137,026.91	
Other Professional Services	799	120,243,624.44	
Repair and Maintenance - Office Building	811	12,947,595.40	
Repair and Maintenance - Other Structures	815	573,261.03	
Repair and Maintenance - Office Equipment	821	1,906,135.35	
Repairs and Maintenance-Furniture and Fixtures	822	153,392.45	
Repairs and Maintenance-IT Equipment and Software	823	431,184.53	
Repairs and Maintenance - Motor Vehicle	841	4,606,176.92	
Donations	878	140,012.85	
Subsidy to Subsidiaries/Affiliates	879	1,003,396,005.46	
Miscellaneous Expenses	884	173,318.40	
Taxes, Duties and Fees	891	6,374,667.73	
Fidelity Bond Premium	892	711,210.53	
Insurance Expense	893	11,999,894.50	
Bad Debts Expense	901	3,232,315.30	
Depreciation - Office Building	911	2,003,583.95	
Depreciation-Other Structures	915	336,947.04	
Depreciation - Office Equipment	921	2,684,985.87	
Depreciation-Furniture and Fixtures	922	1,276,294.10	
Depreciation- IT Equipment	923	3,587,884.67	
Depreciation-Communication Equipment	929	242,911.07	
Depreciation-Medical, Dental & Laboratory Equipment	933	73,461.00	
Depreciation-Sports Equipment	935	85,175.25	
Depreciation - Other Machineries and Equipment	940	241,469.95	
Depreciation - Motor Vehicle	941	8,710,167.96	
Depreciation - Other Property, Plant & Equipment Depletion	950	290,700.00	
Loss of Assets	961	85,763.50	
Other Maintenance & Operating Expenses	969	38,419,770.65	
Bank Charges	971	65,813.20	
Documentary Stamp Expense	974	1,472.70	
Other Financial Charges	979	167,584.60	
TOTAL EXPENSES		2,119,307,965.62	-
GRAND TOTAL		91,747,430,872.17	91,747,430,872.17

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ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
CURRENT ASSETS			
Cash-Collecting Officers	102	6,083,526.14	
Cash-Disbursing Officers	103	80,308,728.24	
Petty Cash Fund	104	1,492,615.48	
Cash in Bank - Local Currency, Current Account	111	5,774,411,185.95	
Cash in Bank - Local Currency, Savings Account	112	103,477,365.33	
Cash in Bank - Local Currency, Time Deposits	113	1,281,855,507.78	
RECEIVABLES			
Accounts Receivable	121	10,582,539,178.71	
<i>Allowance for Doubtful Accounts</i>	301		279,186,068.58
Due from Officers & Employees	123	620,154.11	
Loans Receivable - LGUs	125	108,769,190.72	
Loans Receivable - Others	126	35,621,620,612.99	
Interests Receivable	129	37,872,869.50	
Due from NGAs	136	1,227,941,802.63	
Due from GOCCs	137	30,547,376.03	
Due from LGUs	138	1,122,761,350.03	
Due from NGOs/POs	139	11,278,693.68	
Due from Other Funds	144	365,188,334.42	
Receivables-Disallowance/Charges	146	1,839,677.00	
Other Receivables	149	44,428,024.12	
INVENTORIES			
Merchandise Inventory/Items for Sale or Transfer	154	6,472,882,331.19	
Office Supplies Inventory	155	7,510,882.66	
Drugs and Medicines Inventory	159	174,166.98	
Medical, Dental and Laboratory Supplies Inventory	160	24,700.00	
Other Supplies Inventory	165	596,659.56	
PREPAYMENTS, DEPOSITS & DEFERRED CHARGES			
Prepaid Rent	177	572,864.53	
Prepaid Insurance	178	260,861.45	
Advances to Contractors	181	363,692,829.31	
Guaranty Deposits	186	63,219,194.61	
INVESTMENTS			
Investment in Stocks	192	1,403,025,000.00	
Investments in Bonds	193	969,500.00	
Long Term Investments and Marketable Securities	197	6,168,006,240.03	
PROPERTY & EQUIPMENT			
<i>LAND AND OTHER IMPROVEMENTS</i>			
Land	201	2,410,101,011.73	
Land Improvements	202	8,992,796.61	
<i>Accumulated Depreciation-Land Improvements</i>	302		776,668.07
BUILDINGS & OTHER STRUCTURES			
Office Buildings	211	172,852,799.83	
<i>Accumulated Depreciation - Office Buildings</i>	311		128,694,551.73
Other Structures	215	538,312,924.14	
<i>Accumulated Depreciation - Other Structures</i>	315		50,183,658.50
EQUIPMENT & MACHINERY			
Office Equipment	221	37,271,486.64	
<i>Accumulated Depreciation-Office Equipment</i>	321		27,379,817.32

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ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
Furniture and Fixtures	222	21,843,171.39	
<i>Accumulated Depreciation-Furniture & Fixtures</i>	322		15,525,815.82
IT Equipment & Software	223	80,183,936.40	
<i>Accu Depreciation - IT Equipment & Software</i>	323		45,486,453.52
Communication Equipment	229	2,929,101.41	
<i>Accumulated Depreciation - Communication Equipment</i>	329		2,131,914.64
Construction and Heavy Equipment	230	2,206,111.83	
<i>Accu Depreciation - Construction and Heavy Equip</i>	330		2,181,188.40
Medical,Dental & Laboratory Equipment	233	857,042.80	
<i>Accu Dep'on-Medical, Dental & Laboratory Equipment</i>	333		690,150.92
Sports Equipment	235	480,050.00	
<i>Accumulated Depreciation - Sports Equipment</i>	335		150,991.50
Other Machinery and Equipment	240	9,137,310.14	
<i>Accumulated Depreciation-Other Machinery & Equipment</i>	340		8,155,821.13
Motor Vehicles	241	99,031,173.39	
<i>Accumulated Depreciation - Motor Vehicles</i>	341		81,690,400.61
Other Property, Plant and Equipment	250	1,562,000.00	
<i>Accu Dep'on - Other Property,Plant and Equipment</i>	350		392,145.00
CONSTRUCTION IN PROGRESS			
Construction in Progress - Agency Assets	264	5,245,693,026.94	
OTHER ASSETS			
Restricted Fund/Cash	285	650,504,106.78	
Other Assets	290	35,543,756.03	
TOTAL ASSETS		80,201,473,229.24	642,625,645.74
CURRENT LIABILITIES			
Accounts Payable	401		1,631,333.41
Due to Officers & Employees	403		10,043,053.20
Dividends Payable	408		97,786,678.66
Due to National Treasury	411		9,096,000.00
Due to BIR	412		29,981,801.62
Due to GSIS	413		6,628,349.53
Due to Pag-ibig	414		1,620,787.25
Due to PHILHEALTH	415		626,496.35
Due to Other NGA's	416		695,221,831.10
Due to Other GOCCs	417		628,932,373.46
Due to LGUs	418		97,169,837.51
Due to Other Funds	424		508,968,612.25
Guaranty Deposits Payable	426		2,266,903,910.47
Performance/Bidders/Bail Bonds Payable	427		14,450,362.01
Tax Refund Payable	429		801,354.91
Other Payables	439		1,750,316,301.93
LONG TERM LIABILITIES			
Loans Payable-Domestic	444		342,291,740.06
DEFERRED CREDITS			
Other Deferred Credits	455		4,205,007,829.45
TOTAL LIABILITIES		-	10,667,478,653.17
GOVERNMENT EQUITY			
Capital Stock	502		2,893,406,770.09
Additional Paid in Capital	503		3,817,464,672.85
Appraisal Capital	506		6,127,219,011.50
Retained Earnings	510		42,376,733,807.64

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ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
Prior Years' Adjustment	684		(1,383,062,919.94)
TOTAL GOVERNMENT EQUITY		-	53,831,761,342.14
INCOME			
Permits/Royalty Fees	605		73,333.94
Clearance and Certification Fee	613		3,426,718.55
Processing Fee	621		24,583,383.29
Other Services Income	628		1,965,323.75
Fines and Penalties-Service Income	629		76,471.96
Rent Income	642		218,128,401.63
Sales Revenue	643		366,995,843.00
Other Business Income	648		107,502,607.76
Fines and Penalties-Business Income	649		65,881,841.80
Subsidies from the National Government	651		15,344,118,000.00
Insurance Income	663		612,009.60
Interest Income	664		21,930,453.01
Income from Joint Venture	673		222,134.11
Miscellaneous Income	678		7,119,112.58
Gain/Loss on Sale of Disposed Assets	682	2,669,053.71	-
TOTAL INCOME		2,669,053.71	16,162,635,634.98
EXPENSE			
Salaries and Wages-Regular	701	295,294,613.79	
Personal Economic Relief Allowance (PERA)	711	21,817,724.80	
Representation Allowance	713	5,751,607.29	
Transportation Allowance	714	2,647,322.33	
Clothing, Uniform Allowance	715	6,057,008.00	
Subsistence, Laundry and Quarter Allowance	716	2,700.00	
Productivity Incentive Allowance	717	37,128.72	
Other Bonuses and Allowances	719	54,980,194.43	
Honoraria	720	275,296.25	
Hazard Pay	721	79,674.75	
Overtime and Night Pay	723	198,503.45	
Year End Bonus	725	19,961,994.94	
Life and Retirement Insurance Contribution	731	31,600,477.20	
Pag-ibig Contribution	732	957,480.32	
Philhealth Contribution	733	2,985,370.56	
ECC Contribution	734	955,979.04	
Retirement Benefits-civilian	740	5,589,026.18	
Terminal Leave Benefits	742	14,623,162.07	
Other Personnel Benefits	749	13,423,959.92	
Traveling Expense - Local	751	7,740,818.40	
Training Expense	753	804,231.36	
Office Supplies Expense	755	10,326,798.57	
Accountable Forms Expenses	756	668,000.00	
Drugs and Medical Expense	759	16,368.99	
Medical,Dental & Laboratory Supplies Expenses	760	2,460.00	
Gasoline Oil and Lubricant Expenses	761	5,137,637.97	
Other Supplies Expense	765	795,535.51	
Water Expense	766	3,367,389.32	
Electricity Expense	767	19,874,178.04	
Postage and Deliveries	771	560,369.32	
Telephone Expense-Landline	772	2,200,439.67	

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ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
Telephone Expense-Mobile	773	1,101,129.98	
Internet Expense	774	1,343,519.83	
Cable, Satellite, Telegraph and Radio Expense	775	16,922.74	
Membership Dues and Contribution to Organization	778	-	
Awards and Imdemnities	779	-	
Marketing and Advertising Expense	780	431,237.60	
Printing,Binding and Reproduction Expense	781	1,500,219.41	
Rent Expense	782	4,361,641.40	
Representation Expense	783	3,346,341.85	
Transportation and Delivery Expenses	784	4,000.00	
Subscription Expenses	786	182,920.40	
Legal Services	791	188,273.07	
Auditing Services	792	8,433,714.41	
Consultancy Services	793	1,679,040.00	
Janitorial Services	796	4,289,395.39	
Security Services	797	27,402,007.24	
Other Professional Services	799	81,397,684.28	
Repair and Maintenance - Office Building	811	10,420,772.61	
Repair and Maintenance - Other Structures	815	573,261.03	
Repair and Maintenance - Office Equipment	821	1,159,998.32	
Repairs and Maintenance-Furniture and Fixtures	822	109,242.45	
Repairs and Maintenance-IT Equipment and Software	823	140,527.40	
Repairs and Maintenance - Motor Vehicle	841	2,585,382.44	
Donations	878	193,012.85	
Subsidy to Subsidiaries/Affiliates	879	360,883,866.91	
Miscellaneous Expenses	884	134,161.60	
Taxes, Duties and Fees	891	4,606,005.23	
Fidelity Bond Premium	892	531,299.10	
Insurance Expense	893	11,896,104.58	
Bad Debts Expense	901	3,365,905.10	
Depreciaiton - Office Building	911	1,502,688.06	
Depreciation-Other Structures	915	252,710.28	
Depreciation - Office Equipment	921	1,999,051.67	
Depreciation-Furniture and Fixtures	922	909,114.26	
Depreciation- IT Equipment	923	2,802,449.51	
Depreciation-Communication Equipment	929	192,295.98	
Depreciation-Medical, Dental & Laboratory Equipment	933	54,889.50	
Depreciation-Sports Equipment	935	63,573.00	
Depreciation - Other Machinerics and Equipment	940	173,518.95	
Depreciation - Motor Vehicle	941	6,534,857.52	
Depreciation - Other Property, Plant & Equipment Depletion	950	210,870.00	
Loss of Assets	961	41,582.04	
Other Maintenance & Operating Expenses	969	24,540,321.81	
Bank Charges	971	57,618.05	
Documentary Stamp Expense	974	145.00	
Other Financial Charges	979	12,269.04	
TOTAL EXPENSES		1,100,358,993.08	-
GRAND TOTAL		81,304,501,276.03	81,304,501,276.03

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ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
CURRENT ASSETS			
Cash-Collecting Officers	102	4,169,690.89	
Cash-Disbursing Officers	103	77,477,221.72	
Petty Cash Fund	104	1,470,951.80	
Cash-National Treasury, Modified Disb. System	108	-	
Cash in Bank - Local Currency, Current Account	111	8,540,940,779.17	
Cash in Bank - Local Currency, Savings Account	112	88,053,965.45	
Cash in Bank - Local Currency, Time Deposits	113	380,363,760.90	
RECEIVABLES			
Accounts Receivable	121	10,561,637,053.08	
<i>Allowance for Doubtful Accounts</i>	301		275,596,993.71
Due from Officers & Employees	123	556,825.72	
Loans Receivable - GOCCs	124	-	
Loans Receivable - LGUs	125	109,258,452.03	
Loans Receivable - Others	126	33,041,824,746.96	
Interests Receivable	129	38,078,097.81	
Due from NGAs	136	1,267,942,532.63	
Due from GOCCs	137	30,547,376.03	
Due from LGUs	138	1,108,686,024.06	
Due from NGOs/POs	139	6,527,040.08	
Due from Other Funds	144	365,133,852.32	
Receivables-Disallowance/Charges	146	1,839,677.00	
Other Receivables	149	44,469,342.23	
INVENTORIES			
Merchandise Inventory/Items for Sale or Transfer	154	6,499,289,237.04	
Office Supplies Inventory	155	6,679,572.20	
Drugs and Medicines Inventory	159	137,211.07	
Medical, Dental and Laboratory Supplies Inventory	160	24,700.00	
Other Supplies Inventory	165	729,514.88	
Spare Parts Inventory	167	-	
Construction Materials Inventory	168	-	
PREPAYMENTS, DEPOSITS & DEFERRED CHARGES			
Prepaid Rent	177	572,864.53	
Prepaid Insurance	178	199,588.25	
Deposit on Letters of Credit	180	-	
Advances to Contractors	181	358,359,811.44	
Guaranty Deposits	186	63,205,194.61	
INVESTMENTS			
Investment in Stocks	192	1,403,025,000.00	
Investments in Bonds	193	969,500.00	
Long Term Investments and Marketable Securities	197	6,168,006,240.03	
PROPERTY & EQUIPMENT			
LAND AND OTHER IMPROVEMENTS			
Land	201	2,405,778,229.15	
Land Improvements	202	8,992,796.61	
<i>Accumulated Depreciation-Land Improvements</i>	302		776,668.07
BUILDINGS & OTHER STRUCTURES			
Office Buildings	211	161,527,494.74	

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TRIAL BALANCE

ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
<i>Accumulated Depreciation - Office Buildings</i>	311		128,193,655.71
Other Structures	215	514,341,753.66	
<i>Accumulated Depreciation - Other Structures</i>	315		50,099,421.74
EQUIPMENT & MACHINERY			
Office Equipment	221	36,992,016.79	
<i>Accumulated Depreciation-Office Equipment</i>	321		27,684,592.99
Furniture and Fixtures	222	20,675,531.51	
<i>Accumulated Depreciation-Furniture & Fixtures</i>	322		15,453,723.75
IT Equipment & Software	223	81,755,195.71	
<i>Accu Depreciation - IT Equipment & Software</i>	323		45,957,429.63
Library Books	224	-	
<i>Accumulated Depreciation - Library Books</i>	324		-
Communication Equipment	229	2,915,087.45	
<i>Accumulated Depreciation - Communication Equipment</i>	329		2,142,441.28
Construction and Heavy Equipment	230	2,206,771.83	
<i>Accu Depreciation - Construction and Heavy Equip</i>	330		2,181,848.40
Medical, Dental & Laboratory Equipment	233	846,422.80	
<i>Accu Dep'on-Medical, Dental & Laboratory Equipment</i>	333		664,494.42
Sports Equipment	235	468,300.00	
<i>Accumulated Depreciation - Sports Equipment</i>	335		129,565.50
Other Machinery and Equipment	240	9,205,826.39	
<i>Accumulated Depreciation-Other Machinery & Equipment</i>	340		8,263,789.29
Motor Vehicles	241	99,031,172.05	
<i>Accumulated Depreciation - Motor Vehicles</i>	341		79,452,231.63
Other Transportation Equipment	248	-	
<i>Accu Dep'on - Other Transportation Equipment</i>	348		-
Other Property, Plant and Equipment	250	1,562,000.00	
<i>Accu Dep'on - Other Property, Plant and Equipment</i>	350		321,855.00
CONSTRUCTION IN PROGRESS			
Construction in Progress - Agency Assets	264	4,779,008,685.95	
OTHER ASSETS			
Restricted Fund/Cash	285	548,367,028.87	
Other Assets	290	35,325,755.69	
TOTAL ASSETS		78,879,175,893.13	636,918,711.12
CURRENT LIABILITIES			
Accounts Payable	401		4,263,963.95
Due to Officers & Employees	403		6,305,395.43
Dividends Payable	408		97,786,678.66
Interest Payable	409		91,257.68
Due to National Treasury	411		9,096,000.00
Due to BIR	412		38,329,548.63
Due to GSIS	413		1,219,851.36
Due to Pag-ibig	414		1,764,437.28
Due to PHILHEALTH	415		328,716.10
Due to Other NGA's	416		714,194,153.81
Due to Other GOCCs	417		621,040,467.42
Due to LGUs	418		97,230,231.44
Due to Other Funds	424		708,575,375.06

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TRIAL BALANCE

ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
Guaranty Deposits Payable	426		2,071,755,775.75
Performance/Bidders/Bail Bonds Payable	427		14,276,441.76
Tax Refund Payable	429		740,736.96
Other Payables	439		1,840,519,581.00
LONG TERM LIABILITIES			
Mortgage Payable	441		-
Loans Payable-Domestic	444		342,291,740.06
DEFERRED CREDITS			
Other Deferred Credits	455		4,187,565,448.44
TOTAL LIABILITIES		-	10,757,375,800.79
GOVERNMENT EQUITY			
Capital Stock	502		2,893,406,770.09
Additional Paid in Capital	503		3,817,464,672.85
Appraisal Capital	506		6,127,219,011.50
Retained Earnings	510		42,376,733,807.64
Income and Expense Summary	512		-
Prior Years' Adjustment	684		(911,248,121.24)
TOTAL GOVERNMENT EQUITY		-	54,303,576,140.84
INCOME			
Permits/Royalty Fees	605		53,723.94
Registration Fee	606		-
Clearance and Certification Fee	613		2,377,522.08
Garbage Fee	616		-
Processing Fee	621		12,706,058.55
Other Services Income	628		1,100,571.59
Fines and Penalties-Service Income	629		52,969.36
Rent Income	642		150,157,270.62
Sales Revenue	643		289,761,164.95
Other Business Income	648		71,600,867.30
Fines and Penalties-Business Income	649		41,527,238.00
Subsidies from the National Government	651		13,309,112,000.00
Subsidies from Other National Government Agencies	652		-
Dividend Income	661		-
Income from Grants & Donations	662		-
Insurance Income	663		390,347.51
Interest Income	664		14,600,015.90
Income from Joint Venture	673		222,134.11
Miscellaneous Income	678		4,582,265.49
Gain/Loss on Sale of Disposed Assets	682	2,546,076.93	-
TOTAL INCOME		2,546,076.93	13,898,244,149.40
EXPENSE			
Salaries and Wages-Regular	701	195,104,868.56	
Salaries and Wages-Others	706	-	
Personal Economic Relief Allowance (PERA)	711	14,493,662.84	
Additional Compensation (ADCOM)	712	-	
Representation Allowance	713	3,633,651.30	
Transportation Allowance	714	1,570,825.74	
Clothing, Uniform Allowance	715	6,050,000.00	
Subsistence, Laundry and Quarter Allowance	716	1,800.00	
Productivity Incentive Allowance	717	27,462.48	

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TRIAL BALANCE

ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
	718	-	
Other Bonuses and Allowances	719	47,527,024.93	
Honoraria	720	100,000.00	
Hazard Pay	721	53,116.50	
Longevity Pay	722	-	
Overtime and Night Pay	723	136,955.11	
Cash Gift	724	-	
Year End Bonus	725	19,814,631.71	
Life and Retirement Insurance Contribution	731	23,062,687.86	
Pag-ibig Contribution	732	594,700.00	
Philhealth Contribution	733	2,175,612.50	
ECC Contribution	734	698,100.00	
Retirement Benefits-civilian	740	4,048,103.83	
Terminal Leave Benefits	742	10,450,077.30	
Other Personnel Benefits	749	12,260,112.02	
Traveling Expense - Local	751	3,568,967.24	
Traveling Expense - Foreign	752	-	
Training Expense	753	602,442.44	
Office Supplies Expense	755	6,746,897.62	
Accountable Forms Expenses	756	645,000.00	
Drugs and Medical Expense	759	12,856.98	
Medical,Dental & Laboratory Supplies Expenses	760	2,460.00	
Gasoline Oil and Lubricant Expenses	761	3,076,360.09	
Textbooks and Instructional Materials Expenses	763	-	
Other Supplies Expense	765	377,158.57	
Water Expense	766	2,092,302.88	
Electricity Expense	767	11,753,809.85	
Postage and Deliveries	771	326,033.80	
Telephone Expense-Landline	772	1,308,348.71	
Telephone Expense-Mobile	773	638,123.53	
Internet Expense	774	701,532.91	
Cable, Satellite, Telegraph and Radio Expense	775	8,442.94	
Membership Dues and Contribution to Organization	778	-	
Awards and Imdemnities	779	-	
Marketing and Advertising Expense	780	158,298.00	
Printing,Binding and Reproduction Expense	781	699,101.72	
Rent Expense	782	2,225,182.70	
Representation Expense	783	1,849,169.01	
Transportation and Delivery Expenses	784	200.00	
Subscription Expenses	786	89,473.40	
Survey Expense	787	-	
Rewards and Other Claims	788	-	
Legal Services	791	135,697.07	
Auditing Services	792	209,646.04	
Consultancy Services	793	1,087,525.00	
General Services	795	-	
Janitorial Services	796	1,463,105.22	
Security Services	797	15,497,704.02	
Other Professional Services	799	46,341,030.09	
Repairs and Maintenance-Land Improvement	802	-	

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TRIAL BALANCE

ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
Repair and Maintenance - Office Building	811	5,965,706.27	
Repair and Maintenance - Other Structures	815	573,261.03	
	814	-	
Repairs and Maintenance-Leasehold Improvements, Bldgs.	819	-	
Repair and Maintenance - Office Equipment	821	686,791.50	
Repairs and Maintenance-Furniture and Fixtures	822	73,550.70	
Repairs and Maintenance-IT Equipment and Software	823	114,515.50	
Repairs and Maintenance-Machineries	826	-	
Repairs and Maintenance-Construction and Heavy Equipment	830	-	
Repairs and Maintenance - Motor Vehicle	841	1,421,270.25	
Repairs and Maintenance-Other Transportation Equipment	848	-	
Donations	878	143,012.85	
Subsidy to Subsidiaries/Affiliates	879	224,932,565.78	
Miscellaneous Expenses	884	89,200.00	
Taxes, Duties and Fees	891	3,051,776.56	
Fidelity Bond Premium	892	322,329.65	
Insurance Expense	893	6,169,595.38	
Bad Debts Expense	901	3,601,152.40	
Depreciaton - Office Building	911	1,001,792.04	
Depreciation-Other Structures	915	168,473.52	
Depreciation - Office Equipment	921	1,324,450.63	
Depreciation-Furniture and Fixtures	922	574,870.18	
Depreciation- IT Equipment	923	1,798,168.61	
Depreciation-Communication Equipment	929	132,598.98	
Depreciation - Construction and Heavy Eqpt	930	-	
Depreciation-Medical, Dental & Laboratory Equipment	933	30,720.00	
Depreciation-Sports Equipment	935	42,147.00	
Depreciation - Other Machineries and Equipment	940	116,079.21	
Depreciation - Motor Vehicle	941	4,359,077.28	
Depreciation - Other Property, Plant & Equipment Depletion	950	140,580.00	
Loss of Assets	961	26,273.37	
Other Maintenance & Operating Expenses	969	14,062,183.97	
Bank Charges	971	38,127.88	
Commitment Fees	972	-	
Documentary Stamp Expense	974	30.00	
Interest Expense	975	-	
Other Financial Charges	979	12,269.04	
TOTAL EXPENSES		714,392,832.09	-
GRAND TOTAL		79,596,114,802.15	79,596,114,802.15

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ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
CURRENT ASSETS			
Cash-Collecting Officers	102	4,917,624.83	
Cash-Disbursing Officers	103	76,405,763.13	
Petty Cash Fund	104	1,408,875.52	
Cash in Bank - Local Currency, Current Account	111	4,859,511,910.97	
Cash in Bank - Local Currency, Savings Account	112	71,956,686.04	
Cash in Bank - Local Currency, Time Deposits	113	1,980,128,493.22	
RECEIVABLES			
Accounts Receivable	121	10,427,460,577.24	
<i>Allowance for Doubtful Accounts</i>	301		300,277,705.93
Due from Officers & Employees	123	483,514.24	
Loans Receivable - LGUs	125	85,725,353.40	
Loans Receivable - Others	126	30,291,305,677.07	
Interests Receivable	129	37,870,768.12	
Due from NGAs	136	368,539,161.81	
Due from GOCCs	137	30,547,376.03	
Due from LGUs	138	1,034,678,663.87	
Due from NGOs/POs	139	7,505,713.76	
Due from Other Funds	144	365,089,131.07	
Receivables-Disallowance/Charges	146	1,839,677.00	
Other Receivables	149	44,499,728.16	
INVENTORIES			
Merchandise Inventory/Items for Sale or Transfer	154	6,594,336,703.46	
Office Supplies Inventory	155	7,232,752.19	
Drugs and Medicines Inventory	159	141,264.09	
Medical, Dental and Laboratory Supplies Inventory	160	24,700.00	
Other Supplies Inventory	165	785,102.88	
PREPAYMENTS, DEPOSITS & DEFERRED CHARGES			
Prepaid Rent	177	572,864.53	
Prepaid Insurance	178	470,125.72	
Advances to Contractors	181	366,503,950.15	
Guaranty Deposits	186	63,205,194.61	
INVESTMENTS			
Investment in Stocks	192	1,403,025,000.00	
Investments in Bonds	193	969,500.00	
Long Term Investments and Marketable Securities	197	6,168,044,105.92	
PROPERTY & EQUIPMENT			
LAND AND OTHER IMPROVEMENTS			
Land	201	2,405,778,229.15	
Land Improvements	202	8,992,796.61	
<i>Accumulated Depreciation-Land Improvements</i>	302		776,668.07
BUILDINGS & OTHER STRUCTURES			
Office Buildings	211	149,324,659.64	
<i>Accumulated Depreciation - Office Buildings</i>	311		127,697,144.73
Other Structures	215	566,285,933.25	
<i>Accumulated Depreciation - Other Structures</i>	315		50,015,184.98

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TRIAL BALANCE

ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
EQUIPMENT& MACHINERY			
Office Equipment	221	37,298,331.36	
<i>Accumulated Depreciation-Office Equipment</i>	321		27,687,181.53
Furniture and Fixtures	222	20,425,816.77	
<i>Accumulated Depreciation-Furniture & Fixtures</i>	322		15,412,808.02
IT Equipment & Software	223	81,691,871.77	
<i>Accu Depreciation - IT Equipment & Software</i>	323		45,453,615.64
Communication Equipment	229	2,923,862.45	
<i>Accumulated Depreciation - Communication Equipment</i>	329		2,083,355.44
Construction and Heavy Equipment	230	2,206,771.83	
<i>Accu Depreciation - Construction and Heavy Equip</i>	330		2,181,848.40
Medical,Dental & Laboratory Equipment	233	846,422.80	
<i>Accu Dep'on-Medical, Dental & Laboratory Equipment</i>	333		649,051.92
Sports Equipment	235	468,300.00	
<i>Accumulated Depreciation - Sports Equipment</i>	335		108,492.00
Other Machinery and Equipment	240	9,017,861.39	
<i>Accumulated Depreciation-Other Machinery & Equipment</i>	340		8,448,436.58
Motor Vehicles	241	100,465,055.73	
<i>Accumulated Depreciation - Motor Vehicles</i>	341		78,706,573.67
Other Property, Plant and Equipment	250	1,562,000.00	
<i>Accu Dep'on - Other Property,Plant and Equipment</i>	350		251,565.00
CONSTRUCTION IN PROGRESS			
Construction in Progress - Agency Assets	264	4,149,797,898.60	
OTHER ASSETS			
Restricted Fund/Cash	285	557,669,837.35	
Other Assets	290	35,226,801.12	
TOTAL ASSETS		72,425,168,408.85	659,749,631.91
CURRENT LIABILITIES			
Accounts Payable	401		13,195,450.05
Due to Officers & Employees	403		47,917,863.87
Dividends Payable	408		97,786,678.66
Interest Payable	409		91,257.68
Due to National Treasury	411		9,096,000.00
Due to BIR	412		29,361,433.64
Due to GSIS	413		6,808,197.41
Due to Pag-ibig	414		1,637,849.70
Due to PHILHEALTH	415		629,203.71
Due to Other NGA's	416		705,742,059.24
Due to Other GOCCs	417		614,540,235.67
Due to LGUs	418		97,184,903.74
Due to Other Funds	424		705,333,373.65
Guaranty Deposits Payable	426		1,845,886,065.57
Performance/Bidders/Bail Bonds Payable	427		14,109,997.36
Tax Refund Payable	429		898,685.25
Other Payables	439		1,836,208,831.20
LONG TERM LIABILITIES			
Loans Payable-Domestic	444		342,749,396.47
DEFERRED CREDITS			
Other Deferred Credits	455		4,279,585,809.80
TOTAL LIABILITIES		-	10,648,763,292.67

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TRIAL BALANCE

ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
GOVERNMENT EQUITY			
Capital Stock	502		2,893,406,770.09
Additional Paid in Capital	503		3,818,684,672.85
Appraisal Capital	506		6,127,219,011.50
Retained Earnings	510		42,376,725,493.13
Prior Years' Adjustment	684		(432,252,515.89)
TOTAL GOVERNMENT EQUITY		-	54,783,783,431.68
INCOME			
Permits/Royalty Fees	605		23,830.00
Registration Fee	606		1,846.03
Clearance and Certification Fee	613		1,139,081.19
Processing Fee	621		6,272,856.52
Other Services Income	628		1,040,446.51
Fines and Penalties-Service Income	629		31,273.48
Rent Income	642		70,829,246.68
Sales Revenue	643		99,682,012.11
Other Business Income	648		38,798,192.28
Fines and Penalties-Business Income	649		20,725,355.71
Subsidies from the National Government	651		6,337,462,000.00
Insurance Income	663		213,965.50
Interest Income	664		8,617,435.37
Miscellaneous Income	678		2,411,892.96
Gain/Loss on Sale of Disposed Assets	682	13,142.13	-
TOTAL INCOME		13,142.13	6,587,249,434.34
EXPENSE			
Salaries and Wages-Regular	701	90,257,886.78	
Personal Economic Relief Allowance (PERA)	711	6,817,990.77	
Representation Allowance	713	1,668,037.67	
Transportation Allowance	714	680,166.67	
Clothing, Uniform Allowance	715	6,050,000.00	
Subsistence, Laundry and Quarter Allowance	716	900.00	
Productivity Incentive Allowance	717	11,420.16	
Other Bonuses and Allowances	719	36,357,968.54	
Hazard Pay	721	26,558.25	
Life and Retirement Insurance Contribution	731	7,406,510.18	
Pag-ibig Contribution	732	226,000.00	
Philhealth Contribution	733	692,075.00	
ECC Contribution	734	224,800.00	
Retirement Benefits-civilian	740	1,980,912.87	
Terminal Leave Benefits	742	5,383,765.56	
Other Personnel Benefits	749	5,102,324.67	
Traveling Expense - Local	751	555,367.17	
Training Expense	753	272,506.76	
Office Supplies Expense	755	2,092,473.46	
Accountable Forms Expenses	756	387,000.00	
Drugs and Medical Expense	759	8,925.09	
Medical,Dental & Laboratory Supplies Expenses	760	2,460.00	
Gasoline Oil and Lubricant Expenses	761	899,093.43	
Other Supplies Expense	765	69,371.30	
Water Expense	766	835,081.44	

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TRIAL BALANCE

ACCOUNTS	ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
Electricity Expense	767	3,637,158.25	
Postage and Deliveries	771	86,634.08	
Telephone Expense-Landline	772	503,700.68	
Telephone Expense-Mobile	773	228,269.59	
Internet Expense	774	122,826.88	
Cable, Satellite, Telegraph and Radio Expense	775	3,450.00	
Marketing and Advertising Expense	780	37,590.00	
Printing, Binding and Reproduction Expense	781	207,045.82	
Rent Expense	782	511,454.10	
Representation Expense	783	633,831.85	
Transportation and Delivery Expenses	784	200.00	
Legal Services	791	1,600.00	
Auditing Services	792	143,138.62	
Consultancy Services	793	411,010.00	
Janitorial Services	796	484,712.58	
Security Services	797	4,878,371.96	
Other Professional Services	799	15,147,139.09	
Repair and Maintenance - Office Building	811	1,362,234.79	
Repair and Maintenance - Office Equipment	821	156,492.00	
Repairs and Maintenance-Furniture and Fixtures	822	10,469.25	
Repairs and Maintenance-IT Equipment and Software	823	16,347.50	
Repairs and Maintenance - Motor Vehicle	841	471,917.25	
Donations	878	50,000.00	
Subsidy to Subsidiaries/Affiliates	879	42,855,847.44	
Miscellaneous Expenses	884	18,500.00	
Taxes, Duties and Fees	891	1,764,501.14	
Fidelity Bond Premium	892	58,745.90	
Insurance Expense	893	3,003,519.92	
Bad Debts Expense	901	2,381,192.25	
Depreciation - Office Building	911	505,281.06	
Depreciation-Other Structures	915	84,236.76	
Depreciation - Office Equipment	921	662,685.24	
Depreciation-Furniture and Fixtures	922	274,047.42	
Depreciation- IT Equipment	923	889,727.06	
Depreciation-Communication Equipment	929	65,560.14	
Depreciation-Medical, Dental & Laboratory Equipment	933	15,277.50	
Depreciation-Sports Equipment	935	21,073.50	
Depreciation - Other Machineries and Equipment	940	58,693.50	
Depreciation - Motor Vehicle	941	2,179,538.64	
Depreciation - Other Property, Plant & Equipment Depletion	950	70,290.00	
Other Maintenance & Operating Expenses	969	2,322,856.77	
Bank Charges	971	7,180.25	
Other Financial Charges	979	10,295.07	
TOTAL EXPENSES		254,364,239.62	-
GRAND TOTAL		72,679,545,790.60	72,679,545,790.60