

**NATIONAL HOUSING AUTHORITY**  
**COMPREHENSIVE AND INTEGRATED SHELTER FINANCING ACT (CISFA)**  
**TRIAL BALANCE**  
**As of December 31, 2016**

ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT
<b>ASSETS</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
Cash-Collecting Officers	1-01-01-010	1,118,208.59	
Cash in Bank-Local Currency, Current Account	1-01-02-020	586,439,503.07	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	4,788,023.51	
Time Deposits-Local Currency	1-01-05-020	257,588,590.00	
<b>INVESTMENTS</b>			
Investment in Stocks	1-02-99-010	13,890.00	
Investments in Joint Venture	1-02-05-010	41,667,443.80	
<b>RECEIVABLES</b>			
Accounts Receivable	1-03-01-010	954,629,801.87	
Allowance for Impairment-Accounts Receivable (rental)	1-03-01-011		35,997,296.80
Loans Receivable-Local Government Units	1-03-01-040	151,563,991.04	
Allowance for Impairment-Loans Receivable - LGUs	1-03-01-041		41,665,022.98
Interests Receivable	1-03-01-050	9,566,287.89	
Loans Receivable - Others	1-03-01-990	73,768,403.53	
Allowance for Impairment-Loans Receivable - Others	1-03-01-991		23,549,972.02
Due from National Government Agencies	1-03-03-010	4,107.98	
Due from Local Government Units	1-03-03-030	12,706,389.11	
Due from Other Funds	1-03-04-050	235,893,409.63	
Other Receivables	1-03-05-990	1,190,922.79	
<b>INVENTORY</b>			
Merchandise Inventory	1-04-01-010	646,727,212.52	
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Land	1-06-01-010	67,307,876.93	
Office Equipment	1-06-05-020	306,705.00	
Accumulated Depreciation - Office Equipment	1-06-05-021		306,703.00
Information and Communication Technology Equipment	1-06-05-030	124,063.00	
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031		124,060.00
Construction in Progress-Infrastructure Assets	1-06-99-020	6,736,948.98	
<b>OTHER ASSETS</b>			
Prepaid Insurance	1-99-02-050	522,122.08	
Restricted Fund	1-99-04-010	23,798,127.49	
Other Assets	1-99-99-990	143,165.15	
<b>TOTAL ASSETS</b>		<b>3,076,605,193.96</b>	<b>101,643,054.80</b>
<b>LIABILITIES</b>			
Accounts Payable	2-01-01-010		2,753,996.78
Due to BIR	2-02-01-010		83,664.29
Due to Subsidiaries/Joint Venture/Associates/Affiliates	2-02-01-080		5,780,160.00
Due to Treasurer of the Philippines	2-02-01-090		1,952,105,828.30
Due to Other Funds	2-03-01-050		101,119,271.87
Guaranty/Security Deposits Payable	2-04-01-040		1,749,420.71
Other Deferred Credits	2-05-01-990		391,351,247.92
Other Payables	2-99-99-990		8,242,430.58
<b>TOTAL LIABILITIES</b>		<b>-</b>	<b>2,463,186,020.45</b>
<b>GOVERNMENT EQUITY</b>			
Accumulated Surplus/(Deficit)	3-01-01-010		540,229,664.71
<b>TOTAL GOVERNMENT EQUITY</b>		<b>-</b>	<b>540,229,664.71</b>
<b>TOTAL LIABILITIES &amp; GOVERNMENT EQUITY</b>		<b>-</b>	<b>3,003,415,685.16</b>

ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT
<b>INCOME</b>			
Clearance and Certification Fees	4-02-01-040		8,166.37
Processing Fees	4-02-01-130		52,868.00
Rent/Lease Income	4-02-02-050		3,629,950.67
Sales Revenue	4-02-02-160		7,652,619.24
Interests Income	4-02-02-210		4,263,256.17
Share in the Profit/Revenue of Joint Venture	4-02-02-220		4,730.15
Fines and Penalties - Business Income	4-02-02-230		6,468,875.03
Other Business Income	4-02-02-990		24,988,019.85
Proceeds from Insurance/Indemnities	4-06-03-010		75,011.36
Miscellaneous Income	4-06-03-990		2,405,153.45
<b>TOTAL INCOME</b>		-	<b>49,548,650.29</b>
<b>EXPENSES</b>			
Water Expense	5-02-04-010	2,879,359.38	
Electricity Expense	5-02-04-020	354,861.83	
Other Professional Services	5-02-11-990	171,027.36	
Security Services	5-02-12-030	6,179,982.62	
Taxes, Duties and Licenses	5-02-15-010	832,666.27	
Insurance Expense	5-02-15-030	1,044,244.18	
Other Maintenance & Operating Expenses	5-02-99-990	260,387.79	
Bank Charges	5-03-01-040	6,067.03	
Impairment Loss-Loans and Receivables	5-05-03-020	65,751,782.03	
Rebates	5-05-05-020	521,817.80	
<b>TOTAL EXPENSES</b>		<b>78,002,196.29</b>	-
<b>GRAND TOTAL</b>		<b>3,154,607,390.25</b>	<b>3,154,607,390.25</b>