

**NATIONAL HOUSING AUTHORITY**

December 31, 2015

Main Office

**TRIAL BALANCE**

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
<b>CURRENT ASSETS</b>			
Cash-Collecting Officers	102	4,728,888.59	
Cash-Disbursing Officers	103	22,769,008.47	
Petty Cash Fund	104	466,496.16	
Cash in Bank - Local Currency, Current Account	111	9,258,276,263.68	
Cash in Bank - Local Currency, Savings Account	112	167,255,974.07	
Cash in Bank - Local Currency, Time Deposits	113	1,912,203,611.86	
<b>RECEIVABLES</b>			
Accounts Receivable	121	12,151,635,939.56	
<i>Allowance for Doubtful Accounts</i>	301		283,270,691.16
Due from Officers & Employees	123	232,293.33	
Loans Receivable - LGUs	125	101,936,590.65	
Loans Receivable - Others	126	44,287,359,177.90	
Interests Receivable	129	42,705,142.55	
Due from NGAs	136	1,162,581,344.24	
Due from GOCCs	137	25,711,118.91	
Due from LGUs	138	1,383,542,846.08	
Due from NGOs/POs	139	11,278,693.68	
Due from Other Funds	144	98,274,373.74	
Receivables-Disallowance/Charges	146	682,856.00	
Other Receivables	149	44,532,482.71	
<b>INVENTORIES</b>			
Merchandise Inventory/Items for Sale or Transfer	154	11,179,167,704.29	
Office Supplies Inventory	155	9,017,981.28	
Drugs and Medicines Inventory	159	125,802.82	
Other Supplies Inventory	165	137,502.68	
<b>PREPAYMENTS, DEPOSITS &amp; DEFERRED CHARGES</b>			
Prepaid Rent	177	572,864.53	
Prepaid Insurance	178	273,575.26	
Advances to Contractors	181	2,559,606,773.08	
Guaranty Deposits	186	63,264,794.61	
<b>INVESTMENTS</b>			
Investment in Stocks	192	25,000.00	
Long Term Investments and Marketable Securities	197	6,167,991,070.87	
<b>PROPERTY &amp; EQUIPMENT</b>			
<b>LAND AND OTHER IMPROVEMENTS</b>			
Land	201	2,594,099,699.78	
Land Improvements	202	16,516,786.08	
<i>Accumulated Depreciation-Land Improvements</i>	302		3,246,004.96
<b>BUILDINGS &amp; OTHER STRUCTURES</b>			
Office Buildings	211	222,687,882.29	
<i>Accumulated Depreciation - Office Buildings</i>	311		131,866,225.75
Other Structures	215	489,120,699.70	
<i>Accumulated Depreciation - Other Structures</i>	315		50,604,842.30
<b>EQUIPMENT &amp; MACHINERY</b>			
Office Equipment	221	45,032,580.79	
<i>Accumulated Depreciation-Office Equipment</i>	321		30,369,696.26
Furniture and Fixtures	222	27,330,571.42	
<i>Accumulated Depreciation-Furniture &amp; Fixtures</i>	322		17,495,821.08
IT Equipment & Software	223	132,842,473.45	
<i>Accu Depreciation - IT Equipment &amp; Software</i>	323		53,774,134.62

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Communication Equipment	229	3,319,419.45	
<i>Accumulated Depreciation - Communication Equipment</i>	329		2,362,095.88
Construction and Heavy Equipment	230	798,725.56	
<i>Accu Depreciation - Construction and Heavy Equip</i>	330		798,706.56
Medical,Dental & Laboratory Equipment	233	857,042.80	
<i>Accu Dep'on-Medical, Dental &amp; Laboratory Equipment</i>	333		772,823.42
Sports Equipment	235	480,050.00	
<i>Accumulated Depreciation - Sports Equipment</i>	335		259,002.75
Other Machinery and Equipment	240	9,272,102.81	
<i>Accumulated Depreciation-Other Machinery &amp; Equipment</i>	340		8,401,979.42
Motor Vehicles	241	127,784,703.45	
<i>Accumulated Depreciation - Motor Vehicles</i>	341		79,880,772.57
Other Property, Plant and Equipment	250	2,198,000.00	
<i>Accu Dep'on - Other Property,Plant and Equipment</i>	350		810,375.00
CONSTRUCTION IN PROGRESS			
Construction in Progress - Agency Assets	264	7,690,754,393.30	
OTHER ASSETS			
Restricted Fund/Cash	285	1,072,224,110.29	
Other Assets	290	35,380,628.20	
TOTAL ASSETS		103,127,056,040.97	663,913,171.73
CURRENT LIABILITIES			
Accounts Payable	401		127,347,361.53
Due to Officers & Employees	403		49,638,230.87
Dividends Payable	408		168,323,387.45
Due to National Treasury	411		9,096,000.00
Due to BIR	412		33,012,339.34
Due to GSIS	413		745,482.54
Due to Pag-ibig	414		1,307,509.80
Due to PHILHEALTH	415		601,033.85
Due to Other NGA's	416		1,434,286,184.59
Due to Other GOCCs	417		519,177,705.42
Due to LGUs	418		116,895,787.54
Due to Other Funds	424		240,688,786.44
Guaranty Deposits Payable	426		3,096,093,493.69
Performance/Bidders/Bail Bonds Payable	427		9,261,673.45
Tax Refund Payable	429		130,396.38
Other Payables	439		1,680,899,210.31
LONG TERM LIABILITIES			
Loans Payable-Domestic	444		337,192,553.32
DEFERRED CREDITS			
Other Deferred Credits	455		5,236,372,725.36
TOTAL LIABILITIES		-	13,061,069,861.88
GOVERNMENT EQUITY			
Capital Stock	502		2,893,406,770.09
Additional Paid in Capital	503		3,121,846,883.74
Appraisal Capital	506		6,127,219,011.50
Retained Earnings	510		68,286,484,703.50
Prior Years' Adjustment	684		(2,061,293,921.54)
TOTAL GOVERNMENT EQUITY		-	78,367,663,447.29

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<b>INCOME</b>			
Permits/Royalty Fees	605		83,190.00
Clearance and Certification Fee	613		7,127,027.53
Processing Fee	621		35,813,572.75
Other Services Income	628		240,617,020.34
Fines and Penalties-Service Income	629		438,343.48
Rent Income	642		316,766,743.36
Sales Revenue	643		594,097,253.19
Other Business Income	648		162,268,881.77
Fines and Penalties-Business Income	649		111,663,070.70
Subsidies from the National Government	651		11,314,340,000.00
Insurance Income	663		864,585.44
Interest Income	664		42,116,245.10
Miscellaneous Income	678		12,071,810.13
Gain/Loss on Sale of Disposed Assets	682	1,383,519.58	-
<b>TOTAL INCOME</b>		<b>1,383,519.58</b>	<b>12,838,267,743.79</b>
<b>EXPENSE</b>			
Salaries and Wages-Regular	701	380,279,149.11	
Personal Economic Relief Allowance (PERA)	711	27,648,075.23	
Representation Allowance	713	8,501,472.77	
Transportation Allowance	714	4,058,828.43	
Clothing, Uniform Allowance	715	5,836,569.45	
Subsistence, Laundry and Quarter Allowance	716	14,309.08	
Productivity Incentive Allowance	717	39,030.48	
Other Bonuses and Allowances	719	144,840,056.07	
Hazard Pay	721	50,160.06	
Overtime and Night Pay	723	258,457.49	
Year End Bonus	725	37,790,214.66	
Life and Retirement Insurance Contribution	731	45,731,963.86	
Pag-ibig Contribution	732	1,281,400.00	
Philhealth Contribution	733	4,300,537.50	
ECC Contribution	734	1,378,700.00	
Retirement Benefits-civilian	740	9,533,272.02	
Terminal Leave Benefits	742	19,558,513.00	
Other Personnel Benefits	749	13,855,293.50	
Traveling Expense - Local	751	18,421,797.79	
Training Expense	753	2,533,303.95	
Office Supplies Expense	755	16,079,063.98	
Accountable Forms Expenses	756	687,000.00	
Drugs and Medical Expense	759	97,271.91	
Gasoline Oil and Lubricant Expenses	761	6,840,278.61	
Other Supplies Expense	765	4,587,659.03	
Water Expense	766	9,092,558.16	
Electricity Expense	767	29,404,733.96	
Postage and Deliveries	771	985,749.54	
Telephone Expense-Landline	772	3,458,894.51	
Telephone Expense-Mobile	773	2,922,397.32	
Internet Expense	774	4,147,307.71	
Cable, Satellite, Telegraph and Radio Expense	775	25,989.00	
Marketing and Advertising Expense	780	844,600.62	
Printing, Binding and Reproduction Expense	781	2,449,700.53	

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Rent Expense	782	6,311,553.43	
Representation Expense	783	4,913,131.75	
Transportation and Delivery Expenses	784	766,949.01	
Subscription Expenses	786	285,105.24	
Legal Services	791	301,658.66	
Auditing Services	792	21,495,070.03	
Consultancy Services	793	2,370,784.68	
Janitorial Services	796	7,655,183.26	
Security Services	797	64,717,904.27	
Other Professional Services	799	149,162,589.09	
Repairs and Maintenance-Land Improvement	802	9,053,618.41	
Repair and Maintenance - Office Building	811	3,996,240.73	
Repair and Maintenance - Office Equipment	821	1,588,955.22	
Repairs and Maintenance-Furniture and Fixtures	822	163,843.44	
Repairs and Maintenance-IT Equipment and Software	823	205,172.00	
Repairs and Maintenance - Motor Vehicle	841	4,128,743.14	
Donations	878	105,000.00	
Subsidy to Subsidiaries/Affiliates	879	613,983,077.26	
Miscellaneous Expenses	884	137,300.00	
Taxes, Duties and Fees	891	10,224,494.81	
Fidelity Bond Premium	892	768,812.03	
Insurance Expense	893	13,255,211.29	
Bad Debts Expense	901	2,594,137.57	
Depreciation-Land Improvements	902	898,990.95	
Depreciaton - Office Building	911	2,670,778.13	
Depreciation-Other Structures	915	336,947.04	
Depreciation - Office Equipment	921	3,004,222.16	
Depreciation-Furniture and Fixtures	922	1,724,348.60	
Depreciation- IT Equipment	923	8,201,878.83	
Depreciation-Communication Equipment	929	213,574.32	
Depreciation-Medical, Dental & Laboratory Equipment	933	64,101.00	
Depreciation-Sports Equipment	935	86,409.00	
Depreciation - Other Machineries and Equipment	940	246,044.69	
Depreciation - Motor Vehicle	941	9,611,160.36	
Depreciation - Other Property, Plant & Equipment Depletion	950	338,400.00	
Loss of Assets	961	447,578.03	
Other Maintenance & Operating Expenses	969	48,447,650.61	
Bank Charges	971	90,251.58	
Documentary Stamp Expense	974	353,050.05	
Other Financial Charges	979	20,434.14	
<b>TOTAL EXPENSES</b>		<b>1,802,474,664.14</b>	<b>-</b>
<b>GRAND TOTAL</b>		<b>104,930,914,224.69</b>	<b>104,930,914,224.69</b>