

**NATIONAL HOUSING AUTHORITY**  
**COMPREHENSIVE AND INTEGRATED SHELTER FINANCING ACT (CISFA)**  
**TRIAL BALANCE**  
**As of December 31, 2015**

ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT
<b>ASSETS</b>			
CASH			
Cash-Collecting Officers	102	618,196.26	
Cash-Disbursing Officers	103	1,498.54	
Cash in Bank-Local Currency, Current Account	111	515,730,538.40	
Cash in Bank-Local Currency, Savings Account	112	1,776,010.85	
Cash in Bank-Local Currency, Time Deposits	113	255,322,596.75	
RECEIVABLES			
Accounts Receivable	121	846,033,435.44	
Allowance for Doubtful Accounts	301		35,460,509.77
Loans Receivable - LGUs	125	164,411,982.79	
Loans Receivable - Others	126	79,915,204.57	
Interests Receivable	129	16,157,106.52	
Due from NGAs	136	4,107.98	
Due from LGUs	138	12,706,389.11	
Due from Other Funds	144	240,688,786.44	
Other Receivables	149	1,190,922.79	
INVENTORY			
Merchandise Inventory	154	721,804,321.41	
Construction In Progress - Agency Assets	264	6,736,948.98	
PREPAYMENTS, DEPOSITS & DEFERRED CHARGES			
Prepaid Insurance	178	522,122.08	
INVESTMENTS			
Investment in Stocks	192	13,890.00	
Other Investments and Marketable Securities	197	41,729,295.65	
LAND AND OTHER IMPROVEMENTS			
Land	201	71,007,876.93	
EQUIPMENT & OTHER MACHINERY			
Office Equipment	221	306,705.00	
Accumulated Depreciation - Office Equipment	321	-	306,703.00
IT Equipmet and Software	223	124,063.00	
Accumulated Depreciation - IT Equipment & Software	323	-	124,060.00
OTHER ASSETS			
Restricted Fund/Cash	285	23,676,295.44	
Other Assets	290	143,165.15	
<b>TOTAL ASSETS</b>		<b>3,000,621,460.08</b>	<b>35,891,272.77</b>
LIABILITIES			
Accounts Payable	401		889,836.41
Due to National Treasury	411		1,952,105,828.30
Due to BIR	412		74,201.20
Due to Other Funds	424		98,274,373.74
Guaranty Deposits' Payable	426		1,761,457.43
Other Payables	439		12,941,064.53
Other Deferred Credits	455		354,069,661.01
<b>TOTAL LIABILITIES</b>			<b>2,420,116,422.62</b>

**TRIAL BALANCE - CISFA**

**As of December 31, 2015**

<b>ACCOUNT TITLE</b>	<b>ACCT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
<b>GOVERNMENT EQUITY</b>			
Retained Earnings	510		497,065,360.27
Prior Years' Adjustments - Subsidy	684-01		13,847.12
Prior Years' Adjustments - Prior Year's Charges	684-02		7,448,846.47
Prior Years' Adjustments - Prior Year's Credits	684-03	3,662,994.22	
<b>TOTAL GOVERNMENT EQUITY</b>		<b>3,662,994.22</b>	<b>504,528,053.86</b>
<b>TOTAL LIABILITIES &amp; GOVERNMENT EQUITY</b>			
		<b>3,662,994.22</b>	<b>2,924,644,476.48</b>
<b>INCOME</b>			
Permits	605		200.00
Clearance and Certification Fees	613		3,700.00
Garbage Fees	616		12,525.00
Processing Fees	621		40,875.50
Rent Income	642		4,878,905.78
Sales Revenue	643		6,671,071.90
Other Business Income	648		34,927,899.10
Fines and Penalties - Business Income	649		2,877,528.37
Insurance Income	663		87,009.44
Interests Income	664		4,006,090.81
Miscellaneous Income	678		2,152,237.20
<b>TOTAL INCOME</b>		<b>-</b>	<b>55,658,043.10</b>
<b>EXPENSES</b>			
Water Expense	766	2,305,871.31	
Electricity Expense	767	333,172.77	
Security Services	797	4,750,159.50	
Other Professional Services	799	148,305.99	
Repairs & Maintenance - Land Improvements	802	1,205,385.05	
Taxes, Duties and Licenses	891	755,092.63	
Insurance Expense	893	780,110.70	
Bad Debts Expense	901	905,962.76	
Other Maintenance & Operating Expenses	969	712,829.97	
Bank Charges	971	4,737.26	
Documentary Stamp Expense	974	7,710.11	
<b>TOTAL EXPENSES</b>		<b>11,909,338.05</b>	<b>-</b>
<b>GRAND TOTAL</b>		<b>3,016,193,792.35</b>	<b>3,016,193,792.35</b>