

**NATIONAL HOUSING AUTHORITY**  
**December 31, 2016**  
**Main Office**  
**TRIAL BALANCE**

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
<b>ASSETS</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
Cash - Collecting Officers	1-01-01-010	4,845,808.73	
Petty Cash	1-01-01-020	551,807.45	
Cash in Bank - Local Currency, Current Account	1-01-02-020	4,801,474,387.53	
Cash in Bank - Local Currency, Savings Account	1-01-02-030	161,860,420.72	
Time Deposits-Local Currency	1-01-05-020	865,560,833.66	
<b>INVESTMENTS</b>			
Investments in Joint Venture	1-02-05-010	6,167,991,070.87	
Investment in Stocks	1-02-99-010	25,000.00	
<b>RECEIVABLES</b>			
Accounts Receivable	1-03-01-010	12,313,330,157.61	
<i>Allowance for Impairment-Accounts Receivable (rental)</i>	1-03-01-011		237,739,203.29
Loans Receivable-Local Government Units	1-03-01-040	105,624,817.71	
<i>Allowance for Impairment-Loans Receivable-Local Government Units</i>	1-03-01-041		18,940,917.75
Interest Receivable	1-03-01-050	42,962,448.49	
Loans Receivable-Others	1-03-01-990	46,865,491,926.47	
<i>Allowance for Impairment-Loans Receivable-Others</i>	1-03-01-991		104,576,136.64
Due from National Government Agencies	1-03-03-010	1,132,672,600.29	
Due from Local Government Units	1-03-03-030	1,476,056,389.60	
Due from Government Corporations	1-03-03-050	25,384,240.27	
Due from Other Funds	1-03-04-050	101,119,271.87	
Receivables-Disallowances/Charges	1-03-05-010	682,856.00	
Due from Officers and Employees	1-03-05-020	115,601.79	
Due from Non-Government Organizations/People's Org.	1-03-05-030	6,832,362.26	
Other Receivables	1-03-05-990	44,986,685.43	
<b>INVENTORIES</b>			
Merchandise Inventory	1-04-01-010	21,826,899,472.16	
Office Supplies Inventory	1-04-04-010	9,244,615.70	
Drugs and Medicines Inventory	1-04-04-060	109,453.27	
Other Supplies and Materials Inventory	1-04-04-990	103,521.46	
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Land	1-06-01-010	2,435,313,994.95	
Other Land Improvements	1-06-02-990	16,984,432.00	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		4,144,995.91
Buildings	1-06-04-010	253,535,423.42	
Accumulated Depreciation-Buildings	1-06-04-011		134,500,834.03
Other Structures	1-06-04-990	476,662,130.38	
Accumulated Depreciation-Other Structures	1-06-04-991		50,941,789.34
Office Equipment	1-06-05-020	45,336,434.00	
Accumulated Depreciation-Office Equipment	1-06-05-021		29,115,856.48
Information and Communication Technology Equipment	1-06-05-030	156,828,907.78	
Accumulated Depreciation-ICT Equipment	1-06-05-031		60,609,040.30
Communication Equipment	1-06-05-070	2,855,666.73	
Accumulated Depreciation-Communication Equipment	1-06-05-071		2,143,494.22
Construction and Heavy Equipment	1-06-05-080	704,675.06	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		704,670.06
Medical Equipment	1-06-05-110	738,240.00	
Accumulated Depreciation-Medical Equipment	1-06-05-111		686,361.62
Sports Equipment	1-06-05-130	428,500.00	
Accumulated Depreciation-Sports Equipment	1-06-05-131		314,947.50
Other Equipment	1-06-05-990	7,635,395.82	
Accumulated Depreciation-Other Equipment	1-06-05-991		6,696,481.12
Motor Vehicles	1-06-06-010	129,295,219.89	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		90,130,018.13
Furniture & Fixtures	1-06-07-010	3,698,094.63	
Accumulated Depreciation-Furniture & Fixtures	1-06-07-011		1,735,580.67

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Other Property, Plant and Equipment	1-06-98-990	2,506,800.00	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-98-991		1,219,911.00
Construction in Progress-Infrastructure Assets	1-06-99-020	8,861,171,526.96	
Construction in Progress-Bldg and Other Structures	1-06-99-030	24,826,109.67	
<b>OTHER ASSETS</b>			
Advances for Operating Expenses	1-99-01-010	51,978,682.16	
Advances for Payroll	1-99-01-020	548,551.84	
Advances to Special Disbursing Officer	1-99-01-030	1,050,608.27	
Advances to Officers and Employees (travel)	1-99-01-040	61,832.00	
Advances to Contractors	1-99-02-010	3,258,676,934.12	
Prepaid Rent	1-99-02-020	572,864.53	
Prepaid Insurance	1-99-02-050	286,862.15	
Guaranty Deposits	1-99-03-020	86,348,674.41	
Restricted Fund	1-99-04-010	3,680,948,647.82	
Foreclosed Property/Assets	1-99-99-020	61,445,835.92	
Other Assets	1-99-99-990	35,192,453.87	
<b>TOTAL ASSETS</b>		<b>115,549,559,247.72</b>	<b>744,200,238.06</b>
<b>LIABILITIES</b>			
Accounts Payable	2-01-01-010		131,553,631.44
Due to Officers & Employees	2-01-01-020		61,653,209.98
Loans Payable-Domestic	2-01-02-040		95,278,405.89
Tax Refunds Payable	2-01-03-010		137,351.45
Due to BIR	2-02-01-010		30,157,558.50
Due to GSIS	2-02-01-020		1,850,694.21
Due to Pag-ibig	2-02-01-030		580,082.51
Due to PhilHealth	2-02-01-040		366,696.35
Due to Government Corporations	2-02-01-060		50,254,043.08
Due to LGUs	2-02-01-070		113,488,675.65
Due to Subsidiaries/Joint Venture/Associates/Affiliates	2-02-01-080		1,361,303,218.03
Due to Treasurer of the Philippines	2-02-01-090		9,096,000.00
Due to Other Funds	2-03-01-050		235,893,409.63
Trust Liabilities	2-04-01-010		2,437,644,914.15
Guaranty/Security Deposits Payable	2-04-01-040		4,057,276,871.33
Other Deferred Credits	2-05-01-990		4,801,568,435.43
Dividends Payable	2-99-99-090		163,670,320.09
Other Payables	2-99-99-990		326,640,315.39
<b>TOTAL LIABILITIES</b>			<b>13,878,413,833.11</b>
<b>EQUITY</b>			
Accumulated Surplus/(Deficit)	3-01-01-010		77,802,063,144.71
Government Equity	3-01-01-020		2,893,406,770.09
Contributed Capital	3-01-01-030		3,495,726,523.74
Revaluation Surplus	3-02-01-010		6,226,607,811.50
<b>TOTAL EQUITY</b>			<b>90,417,804,250.04</b>
<b>REVENUE</b>			
Permit Fees	4-02-01-010		89,020.00
Clearance and Certification Fees	4-02-01-040		3,825,228.13
Processing Fees	4-02-01-130		32,255,234.56
Fines and Penalties-Service Income	4-02-01-140		48,804.84
Other Service Income	4-02-01-990		89,964.63
Rent/Lease Income	4-02-02-050		325,055,534.22
Sales Revenue	4-02-02-160		843,590,870.25
Interest Income	4-02-02-210		50,881,790.39
Fines and Penalties-Business Income	4-02-02-230		95,728,336.71
Management Fees	4-02-02-340		116,313,657.13
Other Business Income	4-02-02-990		172,327,820.17
Subsidy from National Government	4-03-01-010		12,040,104,000.00
Sale of Unserviceable Property	4-06-01-020		91,255.00

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Proceeds from Insurance/Indemnities	4-06-03-010		1,454,478.90
Miscellaneous Income	4-06-03-990		21,599,421.36
<b>TOTAL REVENUE</b>			<b>13,703,455,416.29</b>
<b>EXPENSE</b>			
Salaries and Wages-Regular	5-01-01-010	362,308,776.62	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	25,935,396.19	
Representation Allowance (RA)	5-01-02-020	8,203,255.00	
Transportation Allowance (TA)	5-01-02-030	4,236,157.38	
Clothing/Uniform Allowance	5-01-02-040	5,475,000.00	
Subsistence Allowance	5-01-02-050	11,350.00	
Laundry Allowance	5-01-02-060	1,547.73	
Productivity Incentive Allowance	5-01-02-080	36,468.18	
Honoraria	5-01-02-100	559,337.50	
Hazard Pay	5-01-02-110	52,282.44	
Overtime and Night Pay	5-01-02-130	465,967.82	
Year End Bonus	5-01-02-140	30,161,493.35	
Cash Gift	5-01-02-150	5,275,000.00	
Other Bonuses and Allowances	5-01-02-990	130,144,874.00	
Retirement and Life Insurance Premiums	5-01-03-010	42,840,398.94	
Pag-ibig Contributions	5-01-03-020	1,268,800.00	
PhilHealth Contributions	5-01-03-030	3,994,551.00	
Employees Compensation Insurance Premiums	5-01-03-040	1,270,250.00	
Retirement Gratuity	5-01-04-020	4,667,524.31	
Terminal Leave Benefits	5-01-04-030	25,953,485.68	
Other Personnel Benefits	5-01-04-990	14,848,758.23	
Traveling Expenses-Local	5-02-01-010	16,852,300.64	
Traveling Expenses-Foreign	5-02-01-020	333,228.98	
Training Expenses	5-02-02-010	3,955,799.31	
Office Supplies Expenses	5-02-03-010	19,709,745.16	
Accountable Forms Expenses	5-02-03-020	1,830,885.00	
Drugs and Medicines Expenses	5-02-03-070	72,126.15	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	41,060.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	6,714,863.27	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	1,438,704.79	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	3,015,615.19	
Other Supplies and Materials Expenses	5-02-03-990	1,003,588.69	
Water Expenses	5-02-04-010	9,957,874.64	
Electricity Expenses	5-02-04-020	25,936,443.88	
Postage and Courier Services	5-02-05-010	1,211,583.21	
Telephone Expenses	5-02-05-020	6,030,118.43	
Internet Subscription Expenses	5-02-05-030	1,541,867.02	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	29,352.00	
Survey Expenses	5-02-07-010	515,550.00	
Demolition and Relocation Expenses	5-02-08-010	13,434.32	
Extraordinary and Miscellaneous Expenses	5-02-10-030	132,830.00	
Legal Services	5-02-11-010	342,672.48	
Auditing Services	5-02-11-020	28,214,638.10	
Consultancy Services	5-02-11-030	1,321,346.80	
Other Professional Services	5-02-11-990	180,151,978.33	
Janitorial Services	5-02-12-020	15,182,811.30	
Security Services	5-02-12-030	79,936,254.78	
Repairs and Maintenance-Land Improvements	5-02-13-020	12,719,863.84	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	3,610,697.62	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	1,440,006.95	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	5,031,781.48	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	96,736.20	
Repairs & Maintenance -Semi-Expendable Machinery & Equip Exp.	5-02-13-210	14,747.00	

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Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	98,092.89	
Financial Assistance/Subsidy-Others	5-02-14-990	1,858,303,713.67	
Taxes, Duties and Licenses	5-02-15-010	11,033,291.19	
Fidelity Bond Premiums	5-02-15-020	1,526,544.65	
Insurance Expenses	5-02-15-030	14,055,393.69	
Advertising, Promotional and Marketing Expenses	5-02-99-010	478,920.81	
Printing and Publication Expenses	5-02-99-020	2,299,547.11	
Representation Expenses	5-02-99-030	4,491,005.11	
Transportation and Delivery Expenses	5-02-99-040	1,797,381.68	
Rent/Lease Expenses	5-02-99-050	7,010,579.39	
Membership Dues and Contributions to Organizations	5-02-99-060	45,600.00	
Subscription Expenses	5-02-99-070	277,325.78	
Donations	5-02-99-080	45,000.00	
Documentary Stamps Expenses	5-02-99-140	240.00	
Other Maintenance and Operating Expenses	5-02-99-990	32,336,534.14	
Bank Charges	5-03-01-040	67,051.12	
Other Financial Charges	5-03-01-990	94,767.83	
Depreciation-Land Improvements	5-05-01-020	898,990.95	
Depreciation-Buildings and Other Structures	5-05-01-040	2,971,555.32	
Depreciation-Machinery and Equipment	5-05-01-050	18,660,185.64	
Depreciation-Transportation Equipment	5-05-01-060	10,247,474.20	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	1,848,861.58	
Depreciation-Other Plant Property and Equipment	5-05-01-990	409,536.00	
Impairment Loss-Loans and Receivables	5-05-03-020	100,399,691.00	
Loss on Sale of Assets	5-05-04-080	6,993,123.45	
Loss of Assets	5-05-04-090	12,571.58	
Rebates	5-05-05-020	21,800,331.07	
<b>TOTAL EXPENSES</b>		<b>3,194,314,489.78</b>	
<b>GRAND TOTAL</b>		<b>118,743,873,737.50</b>	<b>118,743,873,737.50</b>