

**NATIONAL HOUSING AUTHORITY  
COMPREHENSIVE AND INTEGRATED SHELTER FINANCING ACT (CISFA)**

**TRIAL BALANCE**


As of December 31, 2017

ACCOUNT TITLE	ACCT CODE	OFFICE OF THE COA AUDITOR National Housing Authority	
		DEBIT	CREDIT
<b>ASSETS</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
Cash-Collecting Officers	1-01-01-010	(908,564.07)	
Cash in Bank-Local Currency, Current Account	1-01-02-020	643,546,820.14	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	2,206,312.47	
Time Deposits-Local Currency	1-01-05-020	259,668,787.00	
<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	945,526,138.01	
Allowance for Impairment-Accounts Rec'ble (rental)	1-03-01-011		29,711,456.17
Loans Receivable-Local Government Units	1-03-01-040	142,517,615.89	
Allowance for Impairment-Loans Receivable-LGUs	1-03-01-041		41,665,022.98
Interests Receivable	1-03-01-050	5,791,669.96	
Loans Receivable - Others	1-03-01-990	69,397,108.62	
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	237,700,696.45	
Other Receivables	1-03-05-990	1,190,922.79	
<b>INVENTORY</b>			
Merchandise Inventory	1-04-01-010	637,400,454.72	
Work in Process Inventory	1-04-03-020	6,736,948.98	
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Land	1-06-01-010	68,622,685.55	
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
<b>OTHER ASSETS</b>			
Restricted Fund	1-99-04-010	23,715,656.01	
Other Assets	1-99-99-990	143,165.15	
<b>TOTAL ASSETS</b>		<b>3,098,073,016.56</b>	<b>95,357,214.17</b>
<b>LIABILITIES</b>			
Accounts Payable	2-01-01-010		2,541,812.85
Due to BIR	2-02-01-010		58,010.98
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		1,952,104,718.26
Due to Other Funds	2-03-01-050		101,157,125.56
Guaranty/Security Deposits Payable	2-04-01-040		1,970,242.26
Other Deferred Credits	2-05-01-990		375,437,795.65
Other Payables	2-99-99-990		8,238,562.10
<b>TOTAL LIABILITIES</b>		-	<b>2,447,288,427.66</b>
<b>GOVERNMENT EQUITY</b>			
Accumulated Surplus/(Deficit)	3-01-01-010		527,808,008.80
<b>TOTAL GOVERNMENT EQUITY</b>		-	<b>527,808,008.80</b>
<b>TOTAL LIABILITIES &amp; GOVERNMENT EQUITY</b>		-	<b>2,975,096,436.46</b>
<b>INCOME</b>			
Clearance and Certification Fees	4-02-01-040		15,840.00
Processing Fees	4-02-01-130		90,365.00
Rent/Lease Income	4-02-02-050		3,599,826.73
Sales Revenue	4-02-02-160		5,879,126.92
Interests Income	4-02-02-210		3,750,253.98
Fines and Penalties - Business Income	4-02-02-230		4,121,958.69
Other Business Income	4-02-02-990		21,079,233.63
Proceeds from Insurance/Indemnities	4-06-03-010		164,177.23
Miscellaneous Income	4-06-03-990		2,249,624.72
<b>TOTAL INCOME</b>		-	<b>40,950,406.90</b>

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Date: 2/19/18  
Time: \_\_\_\_\_

ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT
EXPENSES			
Water Expense	5-02-04-010	3,120,472.24	
Electricity Expense	5-02-04-020	369,093.69	
Other Professional Services	5-02-11-990	179,578.98	
Security Services	5-02-12-030	5,850,111.84	
Taxes, Duties and Licenses	5-02-15-010	750,050.77	
Insurance Expense	5-02-15-030	1,041,018.58	
Bank Charges	5-03-01-040	6,079.35	
Impairment Loss-Loans and Receivables	5-05-03-020	554,293.63	
Rebates	5-05-05-020	1,460,341.89	
TOTAL EXPENSES		13,331,040.97	-
GRAND TOTAL		3,111,404,057.53	3,111,404,057.53

I hereby certify that the above Trial Balance is a true and complete statement of all accounts as shown in the ledger prepared and presented in conformity with Philippine Public Sector Accounting Standards (PPSAS).

  
**PRUDENCIA B. GUGOL**  
 Manager, Accounting Department  
