

NATIONAL HOUSING AUTHORITY
COMPREHENSIVE AND INTEGRATED SHELTER FINANCING ACT (CISFA)
TRIAL BALANCE
As of December 31, 2019

ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT
ASSETS			
CASH AND CASH EQUIVALENTS			
Cash-Collecting Officers	1-01-01-010	1,224,518.18	
Cash in Bank-Local Currency, Current Account	1-01-02-020	734,290,158.83	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	12,637,771.70	
Time Deposits-Local Currency	1-01-05-020	264,095,114.37	
INVESTMENTS			
Investments in Joint Venture	1-02-05-010	41,565,897.70	
Investment in Stocks	1-02-99-010	13,890.00	
RECEIVABLES			
Accounts Receivable	1-03-01-010	988,975,899.22	
Allowance for Impairment-Accounts Rec'ble (rental)	1-03-01-011		31,587,859.50
Loans Receivable-Local Government Units	1-03-01-040	111,608,844.61	
Allowance for Impairment-Loans Receivable-LGUs	1-03-01-041		35,811,950.67
Interests Receivable	1-03-01-050	4,823,802.77	
Loans Receivable - Others	1-03-01-990	76,689,790.06	
Allowance for Impairment-Loans Receivable-Others	1-03-01-991		23,446,456.88
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	238,574,557.21	
Due from Non-Government Organizations/People's Organizations	1-03-05-030	266,209.82	
Other Receivables	1-03-05-990	1,190,922.79	
Allowance for Impairment-Other Receivables	1-03-05-991		1,190,922.79
INVENTORY			
Merchandise Inventory	1-04-01-010	601,966,799.25	
Work in Process Inventory	1-04-03-020	6,736,948.98	
Other Current Assets			
Advances for Operating Expenses	1-99-01-010	46,274.85	
PROPERTY, PLANT AND EQUIPMENT			
Land	1-06-01-010	51,617,089.97	
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
OTHER ASSETS			
Restricted Fund	1-99-04-010	25,081,524.14	
Other Assets	1-99-99-990	14,126,880.73	
TOTAL ASSETS		3,188,674,160.27	92,467,952.84
LIABILITIES			
Accounts Payable	2-01-01-010		4,611,106.71
Due to BIR	2-02-01-010		85,873.06
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		1,952,104,845.52
Due to Other Funds	2-03-01-050		101,238,257.29
Guaranty/Security Deposits Payable	2-04-01-040		2,159,945.82
Other Deferred Credits	2-05-01-990		400,037,699.65
Other Payables	2-99-99-990		8,238,353.76
TOTAL LIABILITIES		-	2,474,256,241.81

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TRIAL BALANCE - CISFA
As of December 31, 2019

ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT
GOVERNMENT EQUITY			
Accumulated Surplus/(Deficit)	3-01-01-010		597,183,026.84
TOTAL GOVERNMENT EQUITY		-	597,183,026.84
TOTAL LIABILITIES & GOVERNMENT EQUITY		-	3,071,439,268.65
INCOME			
Clearance and Certification Fees	4-02-01-040		16,612.00
Processing Fees	4-02-01-130		97,336.00
Rent/Lease Income	4-02-02-050		7,182,681.14
Sales Revenue	4-02-02-160		6,744,874.56
Interests Income	4-02-02-210		4,777,342.70
Fines and Penalties - Business Income	4-02-02-230		3,205,830.83
Other Business Income	4-02-02-990		15,712,095.23
Proceeds from Insurance/Indemnities	4-06-03-010		110,848.89
Miscellaneous Income	4-06-03-990		3,069,465.99
TOTAL INCOME		-	40,917,087.34
EXPENSES			
Water Expense	5-02-04-010	2,382,771.46	
Electricity Expense	5-02-04-020	410,468.64	
Other Professional Services	5-02-11-990	175,484.31	
Security Services	5-02-12-030	9,180,979.85	
Taxes, Duties and Licenses	5-02-15-010	682,298.42	
Insurance Expense	5-02-15-030	2,038,214.13	
Bank Charges	5-03-01-040	6,500.24	
Impairment Loss-Loans and Receivables	5-05-03-020	709,273.61	
Loss on Sale of Assets	5-05-04-080	14,074.29	
Rebates	5-05-05-020	550,083.61	
TOTAL EXPENSES		16,150,148.56	-
GRAND TOTAL		3,204,824,308.83	3,204,824,308.83

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