



NATIONAL HOUSING AUTHORITY

December 31, 2021

Main Office

TRIAL BALANCE

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
ASSETS			
CASH AND CASH EQUIVALENTS			
Cash - Collecting Officers	1-01-01-010	3,449,919.02	
Petty Cash	1-01-01-020	1,141,001.56	
Cash in Bank - Local Currency, Current Account	1-01-02-020	3,133,408,264.68	
Cash in Bank - Local Currency, Savings Account	1-01-02-030	93,739,371.56	
Time Deposits-Local Currency	1-01-05-020	17,299,115.53	
INVESTMENTS			
Investments in Joint Venture	1-02-05-010	4,355,451,838.40	
Investment in Stocks	1-02-99-010	25,000.00	
RECEIVABLES			
Mortgage Contracts Receivable	1-03-01-100	151,638,949.38	
Installment Sales Receivable	1-03-01-270	9,705,416,492.47	
Allowance for Impairment-Installment Sales Receivable	1-03-01-272		391,442,371.49
Loans Receivable-Local Government Units	1-03-01-040	98,441,451.62	
Allowance for Impairment-Loans Receivable-Local Government Units	1-03-01-042		13,933,343.20
Interest Receivable	1-03-01-050	2,879,355,387.36	
Loans Receivable	1-03-01-280	62,592,852,354.57	
Allowance for Impairment-Loans Receivable	1-03-01-282		101,144,124.49
Operating Lease Receivable	1-03-02-010	2,676,799,850.33	
Allowance for Impairment-Operating Lease Receivable	1-03-02-012		190,232,616.77
Due from National Government Agencies	1-03-03-010	1,211,252,762.90	
Due from Local Government Units	1-03-03-030	6,177,125,026.29	
Due Other from Government Corporations	1-03-03-050	51,554,385.91	
Due from Other Funds	1-03-04-050	102,208,284.88	
Receivables-Disallowances/Charges	1-03-99-010	682,856.00	
Due from Officers and Employees	1-03-99-020	38,153.40	
Due from Non-Government Organizations/Civil Society Organizations	1-03-99-030	287,522,748.72	
Other Receivables	1-03-99-990	61,254,983.03	
Allowance for Impairment-Other Receivables	1-03-99-992		33,625,332.80
INVENTORIES			
Merchandise Inventory	1-04-01-010	9,898,551,413.05	
Work in Process	1-04-03-020	53,746,261,780.28	
Property and Equipment for Distribution	1-04-02-090	3,734,971,608.15	
Office Supplies Inventory	1-04-04-010	12,113,688.05	
Drugs and Medicines Inventory	1-04-04-060	2,875.00	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	256,674.24	
Other Supplies and Materials Inventory	1-04-04-990	427,004.46	
Semi-Expendable Communication Equipment	1-04-05-070	1,400,000.00	
Semi-Expendable Furniture and Fixtures	1-04-06-010	5,513,261.51	
Semi-Expendable Other Machinery and Equipment	1-04-05-190	4,046,640.00	
Investment Property			
Investment Property - Land	1-05-01-010	293,035,544.43	
Investment Property - Building	1-05-01-020	38,723,835.57	
Accumulated Depreciation - Investment Property-Building	1-05-01-021		30,520,553.36
PROPERTY, PLANT AND EQUIPMENT			
Land	1-06-01-010	1,362,598,340.92	
Other Land Improvements	1-06-02-990	37,759,328.83	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		12,776,967.91
Buildings	1-06-04-010	459,311,870.81	
Accumulated Depreciation-Buildings	1-06-04-011		159,205,786.65
Office Equipment	1-06-05-020	76,963,140.97	
Accumulated Depreciation-Office Equipment	1-06-05-021		52,127,214.11
Information and Communication Technology Equipment	1-06-05-030	275,580,536.54	
Accumulated Depreciation-ICT Equipment	1-06-05-031		161,553,638.21



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Communication Equipment	1-06-05-070	10,483,343.77	
Accumulated Depreciation-Communication Equipment	1-06-05-071		4,465,342.10
Construction and Heavy Equipment	1-06-05-080	970,919.06	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		822,292.62
Medical Equipment	1-06-05-110	754,130.00	
Accumulated Depreciation-Medical Equipment	1-06-05-111		698,868.77
Sports Equipment	1-06-05-130	486,700.00	
Accumulated Depreciation-Sports Equipment	1-06-05-131		403,983.00
Other Machinery and Equipment	1-06-05-990	20,929,272.03	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		10,891,204.78
Motor Vehicles	1-06-06-010	145,697,114.24	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		118,584,843.27
Furniture & Fixtures	1-06-07-010	19,926,475.64	
Accumulated Depreciation-Furniture & Fixtures	1-06-07-011		6,125,505.21
Leased Assets Improvements, Buildings and Other Structures	1-06-09-020	977,140.86	
Accumulated Depreciation-Leased Assets Improvements, Buildings and	1-06-09-021		76,553.08
Construction in Progress-Land Improvements	1-06-98-010	26,369,008.91	
Construction in Progress-Buildings and Other Structures	1-06-98-030	335,647,361.16	
Other Property, Plant and Equipment	1-06-99-990	7,033,200.00	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		2,576,988.00
OTHER ASSETS			
Advances for Operating Expenses	1-99-01-010	1,105,743,694.12	
Advances for Payroll	1-99-01-020	190,078.88	
Advances to Special Disbursing Officer	1-99-01-030	176,163,019.12	
Advances to Officers and Employees (travel)	1-99-01-040	90,900.00	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,409,403,136.91	
Prepaid Rent	1-99-02-020	1,692,639.81	
Prepaid Insurance	1-99-02-050	1,126,038.47	
Guaranty Deposits	1-99-03-020	10,261,902.64	
Restricted Fund	1-99-04-010	6,676,130,536.50	
Foreclosed Property/Assets	1-99-99-020	58,402,333.32	
Other Assets	1-99-99-990	664,072,048.67	
TOTAL ASSETS		176,220,726,734.53	1,291,207,529.82
LIABILITIES			
Accounts Payable	2-01-01-010		177,632,804.84
Due to Officers & Employees	2-01-01-020		106,477,764.63
Payables to Joint Ventures	2-01-01-140		114,846,042.13
Due to BIR	2-02-01-010		30,745,376.04
Due to GSIS	2-02-01-020		1,696,513.67
Due to Pag-ibig	2-02-01-030		985,871.06
Due to PhilHealth	2-02-01-040		638,321.06
Due to NGA's	2-02-01-050		13,090,374.00
Due to Other Government Corporations	2-02-01-060		49,972,461.48
Due to LGUs	2-02-01-070		67,734,463.88
Due to Treasurer of the Philippines	2-02-01-090		104,374,405.89
Due to Other Funds	2-03-01-050		1,023,009,667.13
Trust Liabilities	2-04-01-010		5,254,863,376.52
Guaranty/Security Deposits Payable	2-04-01-040		5,985,204,884.95
Other Deferred Credits	2-05-01-990		4,271,773,659.20
Dividends Payable	2-99-99-090		5,700,641.84
Other Payables	2-99-99-990		668,608,158.10
TOTAL LIABILITIES			17,877,354,786.42



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EQUITY			
Accumulated Surplus/(Deficit)	3-01-01-010		129,266,084,039.79
Government Equity	3-01-01-020		2,893,406,770.09
Contributed Capital	3-01-01-030		3,494,386,953.22
Revaluation Surplus	3-02-01-010		6,244,821,311.50
TOTAL EQUITY			141,898,699,074.60
REVENUE			
Permit Fees	4-02-01-010		59,165.00
Clearance and Certification Fees	4-02-01-040		5,240,127.21
Processing Fees	4-02-01-130		40,483,927.73
Other Service Income	4-02-01-990		296,349.21
Rent/Lease Income	4-02-02-050		453,961,814.91
Sales Revenue	4-02-02-160		285,251,923.26
Interest Income	4-02-02-210		10,422,579.24
Fines and Penalties-Business Income	4-02-02-230		121,173,181.67
Management Fees	4-02-02-340		402,204,281.28
Other Business Income	4-02-02-990		927,441,804.93
Subsidy from National Government	4-03-01-010		25,712,095,807.00
Income from Grants and Donations in Kind	4-04-02-020		16,211,309.51
Gain on Sale of Property, Plant and Equipment	4-05-01-040		488.79
Gain on Sale of Unserviceable Property	4-05-01-170		2,103,080.00
Proceeds from Insurance/Indemnities	4-06-99-010		2,267,255.56
Miscellaneous Income	4-06-99-990		20,111,286.50
TOTAL REVENUE			27,999,324,381.79
EXPENSE			
Salaries and Wages-Regular	5-01-01-010	799,264,697.37	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	43,771,588.22	
Representation Allowance (RA)	5-01-02-020	10,661,211.72	
Transportation Allowance (TA)	5-01-02-030	6,438,943.18	
Clothing/Uniform Allowance	5-01-02-040	11,175,000.00	
Subsistence Allowance	5-01-02-050	18,150.00	
Laundry Allowance	5-01-02-060	2,474.94	
Productivity Incentive Allowance	5-01-02-080	11,816.04	
Honoraria	5-01-02-100	1,846,975.00	
Hazard Pay	5-01-02-110	17,855,306.00	
Overtime and Night Pay	5-01-02-130	2,065,743.32	
Year End Bonus	5-01-02-140	67,840,071.10	
Cash Gift	5-01-02-150	9,153,000.00	
Other Bonuses and Allowances	5-01-02-990	121,232,922.88	
Retirement and Life Insurance Premiums	5-01-03-010	95,371,342.41	
Pag-ibig Contributions	5-01-03-020	2,181,900.00	
PhilHealth Contributions	5-01-03-030	10,915,158.29	
Employees Compensation Insurance Premiums	5-01-03-040	2,167,700.00	
Terminal Leave Benefits	5-01-04-030	88,359,789.49	
Other Personnel Benefits	5-01-04-990	25,192,488.70	
Traveling Expenses-Local	5-02-01-010	13,252,039.63	
Traveling Expenses-Foreign	5-02-01-020	255,189.45	
Training Expenses	5-02-02-010	1,058,773.44	
Office Supplies Expenses	5-02-03-010	31,608,598.33	
Accountable Forms Expenses	5-02-03-020	1,237,500.00	
Drugs and Medicines Expenses	5-02-03-070	26,810.94	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,352,155.49	
Fuel, Oil and Lubricants Expenses	5-02-03-090	15,336,117.76	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	10,645,514.20	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	8,699,737.43	
Other Supplies and Materials Expenses	5-02-03-990	1,858,079.05	



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Water Expenses	5-02-04-010	9,854,501.98	
Electricity Expenses	5-02-04-020	31,623,457.43	
Postage and Courier Services	5-02-05-010	1,800,936.11	
Telephone Expenses	5-02-05-020	6,033,331.89	
Internet Subscription Expenses	5-02-05-030	3,726,692.16	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	51,761.10	
Survey Expenses	5-02-07-010	1,823,210.34	
Extraordinary and Miscellaneous Expenses	5-02-10-030	108,032.76	
Legal Services	5-02-11-010	144,818.99	
Auditing Services	5-02-11-020	31,711,292.20	
Consultancy Services	5-02-11-030	16,799,701.50	
Other Professional Services	5-02-11-990	372,599,425.37	
Janitorial Services	5-02-12-020	19,019,681.64	
Security Services	5-02-12-030	65,159,638.24	
Repairs and Maintenance-Land Improvements	5-02-13-020	526,751.31	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	28,200,640.71	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	3,140,077.73	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	9,071,137.83	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	114,090.75	
Repairs and Maintenance-Leased Assets Improvements	5-02-13-090	332,494.00	
Repairs & Maintenance -Semi-Expendable Machinery & Equipment	5-02-13-210	203,441.00	
Repairs & Maintenance -Semi-Expendable Furniture, Fixtures & Books	5-02-13-220	31,059.10	
Assistance/Subsidies/Contribution-Others	5-02-14-990	10,577,688,609.67	
Taxes, Duties and Licenses	5-02-15-010	1,106,516.39	
Fidelity Bond Premiums	5-02-15-020	8,335,580.41	
Insurance/Reinsurance Expenses	5-02-15-030	7,317,233.77	
Advertising, Promotional and Marketing Expenses	5-02-99-010	658,902.60	
Printing and Publication Expenses	5-02-99-020	5,792,050.64	
Representation Expenses	5-02-99-030	3,070,717.11	
Transportation and Delivery Expenses	5-02-99-040	1,077,092.86	
Rent/Lease Expenses	5-02-99-050	49,812,247.39	
Membership Dues and Contributions to Organizations	5-02-99-060	9,200.00	
Subscription Expenses	5-02-99-070	267,570.51	
Documentary Stamps Expenses	5-02-99-140	27,597.00	
Other Maintenance and Operating Expenses	5-02-99-990	49,483,846.77	
Bank Charges	5-03-01-040	143,964.30	
Other Financial Charges	5-03-01-990	466,036.98	
Depreciation-Investment Property	5-05-01-010	336,947.04	
Depreciation-Land Improvements	5-05-01-020	1,623,448.40	
Depreciation-Buildings and Other Structures	5-05-01-040	3,879,587.16	
Depreciation-Machinery and Equipment	5-05-01-050	26,404,719.64	
Depreciation-Transportation Equipment	5-05-01-060	5,384,394.24	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	2,062,808.28	
Depreciation-Leased Assets Improvements	5-05-01-090	43,971.32	
Depreciation-Other Plant Property and Equipment	5-05-01-990	122,040.00	
Impairment Loss-Loans and Receivables	5-05-03-020	83,187,820.60	
Loss on Sale of Assets	5-05-04-080	338,466.09	
Rebates	5-05-05-020	14,284,700.41	
TOTAL EXPENSES		12,845,859,038.10	
GRAND TOTAL		189,066,585,772.63	189,066,585,772.63