



NATIONAL HOUSING AUTHORITY

June 30, 2021

Main Office

TRIAL BALANCE

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
ASSETS			
CASH AND CASH EQUIVALENTS			
Cash - Collecting Officers	1-01-01-010	7,183,756.93	
Petty Cash	1-01-01-020	1,821,944.05	
Cash in Bank - Local Currency, Current Account	1-01-02-020	3,942,301,090.67	
Cash in Bank - Local Currency, Savings Account	1-01-02-030	274,664,003.95	
Time Deposits-Local Currency	1-01-05-020	17,260,711.63	
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	151,508,496.04	
Installment Sales Receivable	1-03-01-270	9,738,473,092.16	
Allowance for Impairment-Installment Sales Receivable	1-03-01-272		116,526,524.13
Loans Receivable-Local Government Units	1-03-01-040	99,602,333.22	
Allowance for Impairment-Loans Receivable-Local Government Units	1-03-01-042		13,933,343.20
Interest Receivable	1-03-01-050	1,986,333,593.26	
Loans Receivable	1-03-01-280	63,316,267,980.58	
Allowance for Impairment-Loans Receivable	1-03-01-282		101,851,228.48
Operating Lease Receivable	1-03-02-010	2,632,126,304.37	
Allowance for Impairment-Operating Lease Receivable	1-03-02-012		192,823,985.29
Due from National Government Agencies	1-03-03-010	1,255,524,625.59	
Due from Local Government Units	1-03-03-030	3,976,918,494.27	
Due Other from Government Corporations	1-03-03-050	51,954,385.91	
Due from Other Funds	1-03-04-050	102,300,835.00	
Receivables-Disallowances/Charges	1-03-99-010	682,856.00	
Due from Officers and Employees	1-03-99-020	51,463.51	
Due from Non-Government Organizations/Civil Society Organizations	1-03-99-030	287,522,748.72	
Other Receivables	1-03-99-990	60,455,616.28	
Allowance for Impairment-Other Receivables	1-03-99-992		40,571,374.01
INVENTORIES			
Merchandise Inventory	1-04-01-010	9,895,776,458.44	
Work in Process	1-04-03-020	50,542,037,654.75	
Property and Equipment for Distribution	1-04-02-090	3,441,142,402.13	
Office Supplies Inventory	1-04-04-010	9,437,880.81	
Drugs and Medicines Inventory	1-04-04-060	12,264.14	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	106,220.00	
Other Supplies and Materials Inventory	1-04-04-990	102,816.46	
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		30,352,079.84
PROPERTY, PLANT AND EQUIPMENT			
Land	1-06-01-010	1,364,792,304.77	
Other Land Improvements	1-06-02-990	19,772,775.42	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		11,989,993.31
Buildings	1-06-04-010	285,314,192.93	
Accumulated Depreciation-Buildings	1-06-04-011		157,190,482.14
Office Equipment	1-06-05-020	71,320,380.97	
Accumulated Depreciation-Office Equipment	1-06-05-021		49,654,190.79
Information and Communication Technology Equipment	1-06-05-030	239,840,215.50	
Accumulated Depreciation-ICT Equipment	1-06-05-031		152,598,545.73
Communication Equipment	1-06-05-070	6,189,843.77	
Accumulated Depreciation-Communication Equipment	1-06-05-071		4,020,701.00
Construction and Heavy Equipment	1-06-05-080	970,919.06	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		798,330.66



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Medical Equipment	1-06-05-110	753,414.95	
Accumulated Depreciation-Medical Equipment	1-06-05-111		696,723.62
Sports Equipment	1-06-05-130	486,700.00	
Accumulated Depreciation-Sports Equipment	1-06-05-131		398,745.00
Other Machinery and Equipment	1-06-05-990	14,020,305.82	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		9,989,973.29
Motor Vehicles	1-06-06-010	145,697,114.24	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		115,892,646.15
Furniture & Fixtures	1-06-07-010	16,480,441.50	
Accumulated Depreciation-Furniture & Fixtures	1-06-07-011		4,911,674.31
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		54,567.42
Construction in Progress-Land Improvements	1-06-98-010	24,515,937.99	
Construction in Progress-Buildings and Other Structures	1-06-98-030	333,281,779.87	
Other Property, Plant and Equipment	1-06-99-990	2,953,200.00	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		2,522,916.00
OTHER ASSETS			
Advances for Operating Expenses	1-99-01-010	1,754,249,567.47	
Advances for Payroll	1-99-01-020	2,078,065.92	
Advances to Special Disbursing Officer	1-99-01-030	12,518,813.94	
Advances to Officers and Employees (travel)	1-99-01-040	-	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,231,655,878.97	
Prepaid Rent	1-99-02-020	1,692,639.81	
Prepaid Insurance	1-99-02-050	3,626,841.28	
Guaranty Deposits	1-99-03-020	1,729,268.91	
Restricted Fund	1-99-04-010	3,221,949,224.18	
Foreclosed Property/Assets	1-99-99-020	58,402,333.32	
Other Assets	1-99-99-990	664,072,048.67	
TOTAL ASSETS		167,958,147,597.39	1,006,778,024.37
LIABILITIES			
Accounts Payable	2-01-01-010		38,589,230.97
Due to Officers & Employees	2-01-01-020		61,729,268.13
Payables to Joint Ventures	2-01-01-140		114,846,042.13
Due to BIR	2-02-01-010		55,042,929.52
Due to GSIS	2-02-01-020		6,843,315.07
Due to Pag-ibig	2-02-01-030		1,201,016.46
Due to PhilHealth	2-02-01-040		896,710.16
Due to Other Government Corporations	2-02-01-060		49,977,667.19
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		1,021,136,000.15
Trust Liabilities	2-04-01-010		8,833,435,043.45
Guaranty/Security Deposits Payable	2-04-01-040		5,752,233,601.59
Other Deferred Credits	2-05-01-990		4,306,788,043.55
Other Unearned Revenue/Income	2-05-02-990		10,322.00
Other Payables	2-99-99-990		703,198,646.34
TOTAL LIABILITIES			21,118,036,706.48
EQUITY			
Accumulated Surplus/(Deficit)	3-01-01-010		129,343,807,213.24
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			141,976,422,248.05



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REVENUE			
Permit Fees	4-02-01-010		32,755.00
Clearance and Certification Fees	4-02-01-040		2,228,911.75
Processing Fees	4-02-01-130		15,240,079.49
Other Service Income	4-02-01-990		153,523.17
Rent/Lease Income	4-02-02-050		157,923,751.26
Sales Revenue	4-02-02-160		131,757,942.68
Interest Income	4-02-02-210		8,935,384.36
Fines and Penalties-Business Income	4-02-02-230		57,325,299.53
Management Fees	4-02-02-340		145,198,122.76
Other Business Income	4-02-02-990		60,357,918.62
Subsidy from National Government	4-03-01-010		7,299,618,000.00
Income from Grants and Donations in Kind	4-04-02-020		1,101,000.00
Gain on Sale of Property, Plant and Equipment	4-05-01-040		488.79
Gain on Sale of Unserviceable Property	4-05-01-170		340,061.00
Proceeds from Insurance/Indemnities	4-06-99-010		1,122,384.62
Miscellaneous Income	4-06-99-990		15,490,892.35
TOTAL REVENUE			7,896,826,515.37
EXPENSE			
Salaries and Wages-Regular	5-01-01-010	260,247,651.77	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	14,288,478.50	
Representation Allowance (RA)	5-01-02-020	3,787,693.54	
Transportation Allowance (TA)	5-01-02-030	2,336,750.00	
Clothing/Uniform Allowance	5-01-02-040	9,184,500.00	
Subsistence Allowance	5-01-02-050	8,400.00	
Laundry Allowance	5-01-02-060	1,145.43	
Productivity Incentive Allowance	5-01-02-080	1,418.74	
Honoraria	5-01-02-100	4,050.00	
Hazard Pay	5-01-02-110	1,846,565.50	
Overtime and Night Pay	5-01-02-130	1,017,681.98	
Year End Bonus	5-01-02-140	2,556,282.70	
Cash Gift	5-01-02-150	241,000.00	
Other Bonuses and Allowances	5-01-02-990	50,386,365.29	
Retirement and Life Insurance Premiums	5-01-03-010	33,672,582.62	
Pag-ibig Contributions	5-01-03-020	709,600.00	
PhilHealth Contributions	5-01-03-030	3,477,626.74	
Employees Compensation Insurance Premiums	5-01-03-040	780,429.00	
Terminal Leave Benefits	5-01-04-030	27,914,014.32	
Other Personnel Benefits	5-01-04-990	4,071,354.20	
Traveling Expenses-Local	5-02-01-010	3,203,548.70	
Traveling Expenses-Foreign	5-02-01-020	255,189.45	
Training Expenses	5-02-02-010	65,350.00	
Office Supplies Expenses	5-02-03-010	9,249,435.35	
Accountable Forms Expenses	5-02-03-020	825,000.00	
Drugs and Medicines Expenses	5-02-03-070	16,032.80	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	626,102.20	
Fuel, Oil and Lubricants Expenses	5-02-03-090	3,917,079.01	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	792,831.39	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	2,398,746.40	
Other Supplies and Materials Expenses	5-02-03-990	559,833.42	
Water Expenses	5-02-04-010	2,816,539.19	
Electricity Expenses	5-02-04-020	10,602,517.27	
Postage and Courier Services	5-02-05-010	675,904.63	
Telephone Expenses	5-02-05-020	2,201,624.18	
Internet Subscription Expenses	5-02-05-030	922,500.32	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	15,490.89	



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Survey Expenses	5-02-07-010	616,367.24	
Extraordinary and Miscellaneous Expenses	5-02-10-030	51,032.75	
Legal Services	5-02-11-010	51,814.00	
Auditing Services	5-02-11-020	351,384.69	
Consultancy Services	5-02-11-030	5,448,239.80	
Other Professional Services	5-02-11-990	118,007,775.94	
Janitorial Services	5-02-12-020	5,639,806.04	
Security Services	5-02-12-030	7,043,021.60	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	11,199,760.45	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	1,771,802.00	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	2,785,281.15	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	23,577.45	
Repairs and Maintenance-Leased Assets Improvements	5-02-13-090	328,143.00	
Repairs & Maintenance -Semi-Expendable Machinery & Equipment	5-02-13-210	2,750.00	
Repairs & Maintenance -Semi-Expendable Furniture, Fixtures & Books	5-02-13-220	6,740.00	
Assistance/Subsidies/Contribution-Others	5-02-14-990	3,314,026,984.51	
Taxes, Duties and Licenses	5-02-15-010	481,377.43	
Fidelity Bond Premiums	5-02-15-020	3,082,921.30	
Insurance/Reinsurance Expenses	5-02-15-030	3,605,228.18	
Advertising, Promotional and Marketing Expenses	5-02-99-010	220,147.20	
Printing and Publication Expenses	5-02-99-020	2,361,226.72	
Representation Expenses	5-02-99-030	1,144,156.27	
Transportation and Delivery Expenses	5-02-99-040	85,900.53	
Rent/Lease Expenses	5-02-99-050	13,015,509.72	
Membership Dues and Contributions to Organizations	5-02-99-060	2,300.00	
Subscription Expenses	5-02-99-070	72,278.50	
Documentary Stamps Expenses	5-02-99-140	16,010.00	
Other Maintenance and Operating Expenses	5-02-99-990	15,342,027.48	
Bank Charges	5-03-01-040	48,442.62	
Other Financial Charges	5-03-01-990	349,977.88	
Depreciation-Investment Property	5-05-01-010	168,473.52	
Depreciation-Land Improvements	5-05-01-020	836,473.80	
Depreciation-Buildings and Other Structures	5-05-01-040	1,864,282.65	
Depreciation-Machinery and Equipment	5-05-01-050	13,600,101.19	
Depreciation-Transportation Equipment	5-05-01-060	2,692,197.12	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	848,977.38	
Depreciation-Leased Assets Improvements	5-05-01-090	21,985.66	
Depreciation-Other Plant Property and Equipment	5-05-01-990	67,968.00	
Impairment Loss-Loans and Receivables	5-05-03-020	47,198,840.33	
Loss on Sale of Assets	5-05-04-080	303,001.50	
Rebates	5-05-05-020	9,454,295.75	
TOTAL EXPENSES		4,039,915,896.88	
GRAND TOTAL		171,998,063,494.27	171,998,063,494.27