



**NATIONAL HOUSING AUTHORITY**

March 31, 2021

Main Office

**TRIAL BALANCE**

<b>ACCOUNTS</b>	<b>ACCT. CODE</b>	<b>DEBIT BALANCES</b>	<b>CREDIT BALANCES</b>
<b>ASSETS</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
Cash - Collecting Officers	1-01-01-010	4,300,502.35	
Petty Cash	1-01-01-020	1,828,753.05	
Cash in Bank - Local Currency, Current Account	1-01-02-020	4,230,369,485.10	
Cash in Bank - Local Currency, Savings Account	1-01-02-030	257,544,075.27	
Time Deposits-Local Currency	1-01-05-020	17,241,488.15	
<b>INVESTMENTS</b>			
Investments in Joint Venture	1-02-05-010	4,357,781,929.07	
Investment in Stocks	1-02-99-010	25,000.00	
<b>RECEIVABLES</b>			
Mortgage Contracts Receivable	1-03-01-100	151,508,496.04	
Installment Sales Receivable	1-03-01-270	9,824,604,404.02	
Allowance for Impairment-Installment Sales Receivable	1-03-01-272		116,526,524.13
Loans Receivable-Local Government Units	1-03-01-040	100,052,800.76	
Allowance for Impairment-Loans Receivable-Local Government Units	1-03-01-042		13,933,343.20
Interest Receivable	1-03-01-050	2,029,635,531.96	
Loans Receivable	1-03-01-280	61,259,674,914.50	
Allowance for Impairment-Loans Receivable	1-03-01-282		102,086,349.20
Operating Lease Receivable	1-03-02-010	2,628,789,358.72	
Allowance for Impairment-Operating Lease Receivable	1-03-02-012		192,823,985.29
Due from National Government Agencies	1-03-03-010	1,216,509,550.36	
Due from Local Government Units	1-03-03-030	4,161,268,703.97	
Due Other from Government Corporations	1-03-03-050	29,470,725.91	
Due from Other Funds	1-03-04-050	101,365,512.17	
Receivables-Disallowances/Charges	1-03-99-010	682,856.00	
Due from Officers and Employees	1-03-99-020	60,506.80	
Due from Non-Government Organizations/Civil Society Organizations	1-03-99-030	34,597,410.42	
Other Receivables	1-03-99-990	60,727,938.88	
Allowance for Impairment-Other Receivables	1-03-99-992		40,804,282.46
<b>INVENTORIES</b>			
Merchandise Inventory	1-04-01-010	10,207,185,475.11	
Work in Process	1-04-03-020	48,890,749,610.92	
Property and Equipment for Distribution	1-04-02-090	3,441,142,402.13	
Office Supplies Inventory	1-04-04-010	9,252,297.83	
Drugs and Medicines Inventory	1-04-04-060	26,480.02	
Other Supplies and Materials Inventory	1-04-04-990	103,521.46	
<b>INVESTMENT PROPERTY</b>			
Investment Property - Land	1-05-01-010	293,029,860.45	
Investment Property - Building	1-05-01-020	38,723,835.57	
Accumulated Depreciation - Investment Property-Building	1-05-01-021		30,267,843.08
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Land	1-06-01-010	1,353,217,304.77	
Other Land Improvements	1-06-02-990	19,772,775.42	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		11,571,756.41
Buildings	1-06-04-010	276,131,685.26	
Accumulated Depreciation-Buildings	1-06-04-011		156,246,360.18
Office Equipment	1-06-05-020	68,421,881.00	
Accumulated Depreciation-Office Equipment	1-06-05-021		48,506,112.50
Information and Communication Technology Equipment	1-06-05-030	238,109,481.10	
Accumulated Depreciation-ICT Equipment	1-06-05-031		147,344,695.43
Communication Equipment	1-06-05-070	6,189,843.77	
Accumulated Depreciation-Communication Equipment	1-06-05-071		3,857,712.65
Construction and Heavy Equipment	1-06-05-080	970,919.06	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		786,349.68



**NATIONAL HOUSING AUTHORITY**

March 31, 2021

Main Office

**TRIAL BALANCE**

<b>ACCOUNTS</b>	<b>ACCT. CODE</b>	<b>DEBIT BALANCES</b>	<b>CREDIT BALANCES</b>
Medical Equipment	1-06-05-110	754,130.00	
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		396,126.00
Other Machinery and Equipment	1-06-05-990	12,885,045.82	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		9,715,220.27
Motor Vehicles	1-06-06-010	150,926,237.75	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		120,594,163.10
Furniture & Fixtures	1-06-07-010	12,218,019.93	
Accumulated Depreciation-Furniture & Fixtures	1-06-07-011		4,447,428.41
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		43,574.59
Construction in Progress-Land Improvements	1-06-98-010	23,150,777.28	
Construction in Progress-Buildings and Other Structures	1-06-98-030	280,251,181.13	
Other Property, Plant and Equipment	1-06-99-990	2,953,200.00	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		2,488,932.00
<b>OTHER ASSETS</b>			
Advances for Operating Expenses	1-99-01-010	969,149,392.79	
Advances for Payroll	1-99-01-020	1,246,098.65	
Advances to Special Disbursing Officer	1-99-01-030	13,768,445.69	
Advances to Officers and Employees (travel)	1-99-01-040	110,770.00	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,398,532,479.15	
Prepaid Rent	1-99-02-020	1,692,639.81	
Prepaid Insurance	1-99-02-050	5,252,296.37	
Guaranty Deposits	1-99-03-020	10,719,558.19	
Restricted Fund	1-99-04-010	1,585,588,041.87	
Foreclosed Property/Assets	1-99-99-020	58,402,333.32	
Other Assets	1-99-99-990	664,072,048.67	
<b>TOTAL ASSETS</b>		<b>162,504,203,854.65</b>	<b>1,003,137,482.20</b>
<b>LIABILITIES</b>			
Accounts Payable	2-01-01-010		52,061,366.06
Due to Officers & Employees	2-01-01-020		90,983,043.13
Payables to Joint Ventures	2-01-01-140		114,846,042.13
Due to BIR	2-02-01-010		93,648,290.37
Due to GSIS	2-02-01-020		8,139,899.66
Due to Pag-ibig	2-02-01-030		976,586.38
Due to PhilHealth	2-02-01-040		442,539.46
Due to Other Government Corporations	2-02-01-060		49,978,961.35
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		1,020,394,445.69
Trust Liabilities	2-04-01-010		9,571,723,560.84
Guaranty/Security Deposits Payable	2-04-01-040		5,490,602,218.75
Other Deferred Credits	2-05-01-990		4,327,637,663.17
Other Unearned Revenue/Income	2-05-02-990		10,322.00
Other Payables	2-99-99-990		727,052,292.18
<b>TOTAL LIABILITIES</b>			<b>21,720,606,100.94</b>
<b>EQUITY</b>			
Accumulated Surplus/(Deficit)	3-01-01-010		128,503,384,159.03
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		7,083,627,899.11
<b>TOTAL EQUITY</b>			<b>141,974,805,781.45</b>



**NATIONAL HOUSING AUTHORITY**

March 31, 2021

Main Office

**TRIAL BALANCE**

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
<b>REVENUE</b>			
Permit Fees	4-02-01-010		22,760.00
Clearance and Certification Fees	4-02-01-040		1,197,712.75
Processing Fees	4-02-01-130		6,570,560.08
Other Service Income	4-02-01-990		20,763.17
Rent/Lease Income	4-02-02-050		80,188,292.18
Sales Revenue	4-02-02-160		68,135,681.15
Interest Income	4-02-02-210		836,930.14
Fines and Penalties-Business Income	4-02-02-230		24,016,828.21
Management Fees	4-02-02-340		52,180,166.18
Other Business Income	4-02-02-990		25,663,046.45
Gain on Sale of Property, Plant and Equipment	4-05-01-040		479.64
Gain on Sale of Unserviceable Property	4-05-01-170		4,069.00
Proceeds from Insurance/Indemnities	4-06-99-010		607,410.89
Miscellaneous Income	4-06-99-990		4,791,053.07
<b>TOTAL REVENUE</b>			<b>264,235,752.91</b>
<b>EXPENSE</b>			
Salaries and Wages-Regular	5-01-01-010	89,240,878.21	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	5,078,168.04	
Representation Allowance (RA)	5-01-02-020	1,395,818.54	
Transportation Allowance (TA)	5-01-02-030	802,875.00	
Clothing/Uniform Allowance	5-01-02-040	3,462,000.00	
Productivity Incentive Allowance	5-01-02-080	1,418.74	
Honoraria	5-01-02-100	4,050.00	
Hazard Pay	5-01-02-110	592,500.00	
Overtime and Night Pay	5-01-02-130	376,956.18	
Year End Bonus	5-01-02-140	1,436,040.90	
Cash Gift	5-01-02-150	174,000.00	
Other Bonuses and Allowances	5-01-02-990	10,533,653.87	
Retirement and Life Insurance Premiums	5-01-03-010	11,509,564.26	
Pag-ibig Contributions	5-01-03-020	305,600.00	
PhilHealth Contributions	5-01-03-030	1,545,680.63	
Employees Compensation Insurance Premiums	5-01-03-040	259,329.00	
Terminal Leave Benefits	5-01-04-030	8,116,175.57	
Other Personnel Benefits	5-01-04-990	3,121,121.40	
Traveling Expenses-Local	5-02-01-010	821,248.96	
Traveling Expenses-Foreign	5-02-01-020	255,189.45	
Office Supplies Expenses	5-02-03-010	6,228,771.02	
Accountable Forms Expenses	5-02-03-020	412,500.00	
Drugs and Medicines Expenses	5-02-03-070	1,816.92	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	467,785.25	
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,353,245.61	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	437,142.15	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	517,949.00	
Other Supplies and Materials Expenses	5-02-03-990	216,507.78	
Water Expenses	5-02-04-010	982,833.98	
Electricity Expenses	5-02-04-020	3,524,722.28	
Postage and Courier Services	5-02-05-010	194,564.74	
Telephone Expenses	5-02-05-020	754,689.45	
Internet Subscription Expenses	5-02-05-030	404,171.04	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	1,650.00	
Survey Expenses	5-02-07-010	76,700.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	5,000.00	
Legal Services	5-02-11-010	100.00	
Auditing Services	5-02-11-020	229,476.94	
Consultancy Services	5-02-11-030	2,901,984.90	



NATIONAL HOUSING AUTHORITY

March 31, 2021

Main Office

TRIAL BALANCE

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
Other Professional Services	5-02-11-990	40,528,966.01	
Security Services	5-02-12-030	342,998.26	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	2,886,494.65	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	199,597.00	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	1,345,382.30	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	1,200.00	
Repairs and Maintenance-Leased Assets Improvements	5-02-13-090	2,600.00	
Repairs & Maintenance -Semi-Expendable Machinery & Equipment	5-02-13-210	700.00	
Repairs & Maintenance -Semi-Expendable Furniture, Fixtures & Books	5-02-13-220	1,840.00	
Assistance/Subsidies/Contribution-Others	5-02-14-990	2,182,194,120.28	
Taxes, Duties and Licenses	5-02-15-010	207,488.57	
Fidelity Bond Premiums	5-02-15-020	1,329,888.55	
Insurance/Reinsurance Expenses	5-02-15-030	1,808,119.49	
Printing and Publication Expenses	5-02-99-020	1,573,138.22	
Representation Expenses	5-02-99-030	242,101.01	
Rent/Lease Expenses	5-02-99-050	3,005,013.47	
Subscription Expenses	5-02-99-070	29,139.00	
Documentary Stamps Expenses	5-02-99-140	15,340.00	
Other Maintenance and Operating Expenses	5-02-99-990	5,000,903.00	
Bank Charges	5-03-01-040	11,653.93	
Depreciation-Investment Property	5-05-01-010	84,236.76	
Depreciation-Land Improvements	5-05-01-020	418,236.90	
Depreciation-Buildings and Other Structures	5-05-01-040	920,160.69	
Depreciation-Machinery and Equipment	5-05-01-050	6,745,116.20	
Depreciation-Transportation Equipment	5-05-01-060	1,346,098.56	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	384,731.48	
Depreciation-Leased Assets Improvements	5-05-01-090	10,992.83	
Depreciation-Other Plant Property and Equipment	5-05-01-990	33,984.00	
Impairment Loss-Loans and Receivables	5-05-03-020	47,198,840.33	
Loss on Sale of Assets	5-05-04-080	100,963.27	
Rebates	5-05-05-020	2,867,338.28	
<b>TOTAL EXPENSES</b>		<b>2,458,581,262.85</b>	
<b>GRAND TOTAL</b>		<b>164,962,785,117.50</b>	<b>164,962,785,117.50</b>