



NATIONAL HOUSING AUTHORITY

September 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	8,880,578.84	
Petty Cash	1-01-01-020	2,665,045.71	
Cash in Bank - Local Currency, Current Account	1-01-02-020	5,104,301,973.06	
Cash in Bank - Local Currency, Savings Account	1-01-02-030	276,832,866.32	
Time Deposits-Local Currency	1-01-05-020	17,279,584.93	
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	9,687,193,186.62	
<i>Allowance for Impairment-Installment Sales Receivable</i>	1-03-01-272		116,526,524.13
Loans Receivable-Local Government Units	1-03-01-040	98,009,736.30	
<i>Allowance for Impairment-Loans Receivable-Local Government Units</i>	1-03-01-042		13,933,343.20
Interest Receivable	1-03-01-050	2,039,522,236.84	
Loans Receivable-Other Government Corporations	1-03-01-070	-	
Loans Receivable	1-03-01-280	65,107,484,829.52	
Allowance for Impairment-Loans Receivable	1-03-01-282		101,144,124.49
Operating Lease Receivable	1-03-02-010	2,647,219,832.02	
<i>Allowance for Impairment-Operating Lease Receivable</i>	1-03-02-012		192,823,985.29
Due from National Government Agencies	1-03-03-010	1,211,679,625.59	
Due from Local Government Units	1-03-03-030	4,704,263,368.43	
Due Other from Government Corporations	1-03-03-050	51,954,385.91	
Due from Other Funds	1-03-04-050	102,340,068.75	
Receivables-Disallowances/Charges	1-03-99-010	682,856.00	
Due from Officers and Employees	1-03-99-020	38,113.62	
Due from Non-Government Organizations/Civil Society Organizations	1-03-99-030	287,522,748.72	
Other Receivables	1-03-99-990	64,289,005.92	
<i>Allowance for Impairment-Other Receivables</i>	1-03-99-992		39,973,655.94
INVENTORIES			
Merchandise Inventory	1-04-01-010	9,899,874,196.28	
Work in Process	1-04-03-020	50,358,930,461.61	
Property and Equipment for Distribution	1-04-02-090	4,052,310,793.94	
Office Supplies Inventory	1-04-04-010	11,610,288.88	
Drugs and Medicines Inventory	1-04-04-060	3,654.50	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	43,060.00	
Other Supplies and Materials Inventory	1-04-04-990	339,038.46	
Investment Property			
Investment Property - Land	1-05-01-010	293,035,544.43	
Investment Property - Building	1-05-01-020	38,723,835.57	
<i>Accumulated Depreciation - Investment Property-Building</i>	1-05-01-021		30,436,316.60
PROPERTY, PLANT AND EQUIPMENT			
Land	1-06-01-010	1,365,356,282.14	
Other Land Improvements	1-06-02-990	32,116,360.72	
<i>Accumulated Depreciation-Other Land Improvements</i>	1-06-02-991		12,408,230.21
Buildings	1-06-04-010	394,915,039.47	
<i>Accumulated Depreciation-Buildings</i>	1-06-04-011		158,134,603.95
Office Equipment	1-06-05-020	72,219,120.97	
<i>Accumulated Depreciation-Office Equipment</i>	1-06-05-021		50,868,645.75
Information and Communication Technology Equipment	1-06-05-030	252,296,059.16	
<i>Accumulated Depreciation-ICT Equipment</i>	1-06-05-031		156,720,095.05
Communication Equipment	1-06-05-070	6,265,843.77	
<i>Accumulated Depreciation-Communication Equipment</i>	1-06-05-071		4,180,853.24
Construction and Heavy Equipment	1-06-05-080	970,919.06	

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
<i>Accumulated Depreciation-Construction and Heavy Equipment</i>	1-06-05-081		810,311.64
Medical Equipment	1-06-05-110	754,130.00	
<i>Accumulated Depreciation-Medical Equipment</i>	1-06-05-111		698,153.72
Sports Equipment	1-06-05-130	486,700.00	
<i>Accumulated Depreciation-Sports Equipment</i>	1-06-05-131		401,364.00
Other Machinery and Equipment	1-06-05-990	17,195,195.82	
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	1-06-05-991		10,347,370.31
Motor Vehicles	1-06-06-010	145,697,114.24	
<i>Accumulated Depreciation-Motor Vehicles</i>	1-06-06-011		117,238,744.71
Furniture & Fixtures	1-06-07-010	17,129,821.50	
<i>Accumulated Depreciation-Furniture & Fixtures</i>	1-06-07-011		5,513,685.57
<i>Leased Assets Improvements, Buildings and Other Structures</i>	1-06-09-020	977,140.86	
<i>Accumulated Depreciation-Leased Assets Improvements, Buildings and</i>	1-06-09-021		65,560.25
<i>Construction in Progress-Land Improvements</i>	1-06-98-010	24,515,937.99	
<i>Construction in Progress-Buildings and Other Structures</i>	1-06-98-030	329,996,777.61	
Other Property, Plant and Equipment	1-06-99-990	2,953,200.00	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		2,556,900.00
OTHER ASSETS			
Advances for Operating Expenses	1-99-01-010	1,911,231,903.11	
Advances for Payroll	1-99-01-020	1,373,423.60	
Advances to Special Disbursing Officer	1-99-01-030	7,135,485.73	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,105,920,043.66	
Prepaid Rent	1-99-02-020	1,692,639.81	
Prepaid Insurance	1-99-02-050	2,061,878.95	
Guaranty Deposits	1-99-03-020	3,716,840.95	
Restricted Fund	1-99-04-010	2,958,311,741.03	
Foreclosed Property/Assets	1-99-99-020	58,402,333.32	
Other Assets	1-99-99-990	664,072,048.67	
TOTAL ASSETS		171,951,780,233.35	1,014,782,468.05
LIABILITIES			
Accounts Payable	2-01-01-010		33,485,397.15
Due to Officers & Employees	2-01-01-020		49,133,153.01
Payables to Joint Ventures	2-01-01-140		114,846,042.13
Due to BIR	2-02-01-010		31,473,220.04
Due to GSIS	2-02-01-020		7,740,041.90
Due to Pag-ibig	2-02-01-030		991,186.19
Due to PhilHealth	2-02-01-040		626,842.46
Due to Other Government Corporations	2-02-01-060		49,957,985.77
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		1,020,888,815.33
Trust Liabilities	2-04-01-010		7,714,068,071.92
Guaranty/Security Deposits Payable	2-04-01-040		5,970,032,496.61
Other Deferred Credits	2-05-01-990		4,282,708,746.99
Other Unearned Revenue/Income	2-05-02-990		10,322.00
Other Payables	2-99-99-990		701,161,864.94
TOTAL LIABILITIES			20,149,233,056.21
EQUITY			
Accumulated Surplus/(Deficit)	3-01-01-010		129,375,132,434.40
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			142,007,747,469.21
REVENUE			
Permit Fees	4-02-01-010		46,765.00
Clearance and Certification Fees	4-02-01-040		3,496,826.51
Processing Fees	4-02-01-130		26,022,192.54
Other Service Income	4-02-01-990		235,138.05
Rent/Lease Income	4-02-02-050		346,814,560.12
Sales Revenue	4-02-02-160		205,382,808.61
Interest Income	4-02-02-210		9,726,685.15

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
Fines and Penalties-Business Income	4-02-02-230		80,535,588.40
Management Fees	4-02-02-340		220,116,631.58
Other Business Income	4-02-02-990		125,928,465.81
Subsidy from National Government	4-03-01-010		14,833,847,000.00
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		1,922,261.00
Proceeds from Insurance/Indemnities	4-06-99-010		1,640,404.56
Miscellaneous Income	4-06-99-990		12,651,071.84
TOTAL REVENUE			15,869,467,887.96
EXPENSE			
Salaries and Wages-Regular	5-01-01-010	438,483,086.42	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	24,092,816.45	
Representation Allowance (RA)	5-01-02-020	6,149,936.72	
Transportation Allowance (TA)	5-01-02-030	3,866,568.18	
Clothing/Uniform Allowance	5-01-02-040	9,552,000.00	
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	2,156.74	
Honoraria	5-01-02-100	219,050.00	
Hazard Pay	5-01-02-110	5,267,931.00	
Overtime and Night Pay	5-01-02-130	1,624,353.54	
Year End Bonus	5-01-02-140	3,311,169.10	
Cash Gift	5-01-02-150	303,500.00	
Other Bonuses and Allowances	5-01-02-990	80,394,977.20	
Retirement and Life Insurance Premiums	5-01-03-010	51,128,735.24	
Pag-ibig Contributions	5-01-03-020	1,198,200.00	
PhilHealth Contributions	5-01-03-030	5,935,879.79	
Employees Compensation Insurance Premiums	5-01-03-040	1,169,700.00	
Terminal Leave Benefits	5-01-04-030	50,160,534.70	
Other Personnel Benefits	5-01-04-990	6,289,924.18	
Traveling Expenses-Local	5-02-01-010	4,410,758.23	
Traveling Expenses-Foreign	5-02-01-020	255,189.45	
Training Expenses	5-02-02-010	555,269.97	
Office Supplies Expenses	5-02-03-010	15,632,291.69	
Accountable Forms Expenses	5-02-03-020	825,000.00	
Drugs and Medicines Expenses	5-02-03-070	24,642.44	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	397,818.63	
Fuel, Oil and Lubricants Expenses	5-02-03-090	8,094,831.39	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	1,393,347.48	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	4,342,327.47	
Other Supplies and Materials Expenses	5-02-03-990	512,086.90	
Water Expenses	5-02-04-010	5,829,562.32	
Electricity Expenses	5-02-04-020	16,708,808.33	
Postage and Courier Services	5-02-05-010	1,042,359.58	
Telephone Expenses	5-02-05-020	3,058,028.16	
Internet Subscription Expenses	5-02-05-030	1,595,427.70	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	40,469.65	
Survey Expenses	5-02-07-010	1,110,181.44	
Extraordinary and Miscellaneous Expenses	5-02-10-030	62,132.75	
Legal Services	5-02-11-010	62,749.00	
Auditing Services	5-02-11-020	13,499,933.43	
Consultancy Services	5-02-11-030	12,845,244.30	
Other Professional Services	5-02-11-990	224,119,824.80	
Janitorial Services	5-02-12-020	10,108,950.60	
Security Services	5-02-12-030	32,349,920.88	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	13,626,726.69	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	2,304,506.98	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	4,365,581.49	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	40,370.45	
Repairs and Maintenance-Leased Assets Improvements	5-02-13-090	332,144.00	

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
Repairs & Maintenance -Semi-Expendable Machinery & Equipment	5-02-13-210	30,126.00	
Repairs & Maintenance -Semi-Expendable Furniture, Fixtures & Books	5-02-13-220	16,871.00	
Assistance/Subsidies/Contribution-Others	5-02-14-990	5,863,744,876.00	
Taxes, Duties and Licenses	5-02-15-010	711,203.69	
Fidelity Bond Premiums	5-02-15-020	4,830,699.93	
Insurance/Reinsurance Expenses	5-02-15-030	5,432,965.40	
Advertising, Promotional and Marketing Expenses	5-02-99-010	320,147.20	
Printing and Publication Expenses	5-02-99-020	3,790,154.80	
Representation Expenses	5-02-99-030	1,451,753.02	
Transportation and Delivery Expenses	5-02-99-040	479,860.53	
Rent/Lease Expenses	5-02-99-050	28,525,797.74	
Membership Dues and Contributions to Organizations	5-02-99-060	2,300.00	
Subscription Expenses	5-02-99-070	170,175.48	
Documentary Stamps Expenses	5-02-99-140	17,300.50	
Other Maintenance and Operating Expenses	5-02-99-990	23,232,715.35	
Bank Charges	5-03-01-040	66,563.10	
Other Financial Charges	5-03-01-990	466,036.98	
Depreciation-Investment Property	5-05-01-010	252,710.28	
Depreciation-Land Improvements	5-05-01-020	1,254,710.70	
Depreciation-Buildings and Other Structures	5-05-01-040	2,808,404.46	
Depreciation-Machinery and Equipment	5-05-01-050	19,468,969.76	
Depreciation-Transportation Equipment	5-05-01-060	4,038,295.68	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	1,450,988.64	
Depreciation-Leased Assets Improvements	5-05-01-090	32,978.49	
Depreciation-Other Plant Property and Equipment	5-05-01-990	101,952.00	
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	10,532,619.12	
TOTAL EXPENSES		7,089,450,648.08	
GRAND TOTAL		179,041,230,881.43	179,041,230,881.43