



NATIONAL HOUSING AUTHORITY

June 30, 2022

Main Office

TRIAL BALANCE

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
ASSETS			
CASH AND CASH EQUIVALENTS			
Cash - Collecting Officers	1-01-01-010	10,593,131.33	
Petty Cash	1-01-01-020	2,153,309.23	
Cash in Bank - Local Currency, Current Account	1-01-02-020	5,211,796,698.41	
Cash in Bank - Local Currency, Savings Account	1-01-02-030	135,777,953.03	
Time Deposits-Local Currency	1-01-05-020	17,335,054.10	
INVESTMENTS			
Investments in Joint Venture	1-02-05-010	4,351,594,570.77	
Investment in Stocks	1-02-99-010	25,000.00	
RECEIVABLES			
Mortgage Contracts Receivable	1-03-01-100	149,294,403.10	
Installment Sales Receivable	1-03-01-270	9,376,979,174.49	
Allowance for Impairment-Installment Sales Receivable	1-03-01-272		391,442,371.49
Loans Receivable-Local Government Units	1-03-01-040	84,818,106.34	
Allowance for Impairment-Loans Receivable-Local Government Units	1-03-01-042		13,933,343.20
Interest Receivable	1-03-01-050	2,741,505,290.05	
Loans Receivable	1-03-01-280	21,134,024,176.64	
Allowance for Impairment-Loans Receivable	1-03-01-282		101,144,124.49
Operating Lease Receivable	1-03-02-010	2,670,068,657.59	
Allowance for Impairment-Operating Lease Receivable	1-03-02-012		190,232,616.77
Due from National Government Agencies	1-03-03-010	1,058,903,704.01	
Due from Local Government Units	1-03-03-030	5,776,397,313.72	
Due from Other Government Corporations	1-03-03-050	39,374,894.01	
Due from Other Funds	1-03-04-050	102,559,522.52	
Receivables-Disallowances/Charges	1-03-99-010	682,856.00	
Due from Officers and Employees	1-03-99-020	30,702.07	
Due from Non-Government Organizations/Civil Society Organizations	1-03-99-030	289,177,011.49	
Other Receivables	1-03-99-990	60,664,336.65	
Allowance for Impairment-Other Receivables	1-03-99-992		33,364,081.44
INVENTORIES			
Merchandise Inventory	1-04-01-010	57,124,740,787.75	
Work in Process	1-04-03-020	60,618,666,773.03	
Property and Equipment for Distribution	1-04-02-090	3,734,971,608.15	
Office Supplies Inventory	1-04-04-010	8,392,308.32	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	79,955.13	
Construction Materials Inventory	1-04-04-130	373,848.00	
Semi-Expendable Communication Equipment	1-04-05-070	715,000.00	
Semi-Expendable Furniture and Fixtures	1-04-06-010	1,454,287.31	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	1,632,144.80	
INVESTMENT PROPERTY			
Investment Property - Land	1-05-01-010	847,448,926.14	
Investment Property - Building	1-05-01-020	38,723,835.57	
Accumulated Depreciation - Investment Property-Building	1-05-01-021		30,689,026.88
PROPERTY, PLANT AND EQUIPMENT			
Land	1-06-01-010	856,350,812.90	
Other Land Improvements	1-06-02-990	38,056,455.38	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		13,457,540.05
Buildings	1-06-04-010	466,163,716.16	
Accumulated Depreciation-Buildings	1-06-04-011		163,097,891.39
Office Equipment	1-06-05-020	80,122,023.03	
Accumulated Depreciation-Office Equipment	1-06-05-021		52,499,116.48
Information and Communication Technology Equipment	1-06-05-030	295,021,720.13	
Accumulated Depreciation-ICT Equipment	1-06-05-031		167,532,541.55
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		846,254.58
Medical Equipment	1-06-05-110	754,130.00	
Accumulated Depreciation-Medical Equipment	1-06-05-111		700,298.87



NATIONAL HOUSING AUTHORITY

June 30, 2022

Main Office

TRIAL BALANCE

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
Sports Equipment	1-06-05-130	486,700.00	
Accumulated Depreciation-Sports Equipment	1-06-05-131		409,221.00
Other Machinery and Equipment	1-06-05-990	21,093,649.03	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		12,024,742.38
Motor Vehicles	1-06-06-010	161,300,864.38	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		119,519,934.53
Furniture & Fixtures	1-06-07-010	25,093,340.77	
Accumulated Depreciation-Furniture & Fixtures	1-06-07-011		7,303,928.98
Leased Assets Improvements, Buildings and Other Structures	1-06-09-020	3,702,487.65	
Accumulated Depreciation-Leased Assets Improvements, Buildings and	1-06-09-021		108,758.80
Construction in Progress-Land Improvements	1-06-98-010	27,390,699.18	
Construction in Progress-Infrastructure Assets	1-06-98-020	41,580,734.64	
Construction in Progress-Buildings and Other Structures	1-06-98-030	419,007,989.06	
Other Property, Plant and Equipment	1-06-99-990	16,906,300.00	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		3,147,564.00
OTHER ASSETS			
Advances for Operating Expenses	1-99-01-010	871,853,858.30	
Advances for Payroll	1-99-01-020	474,861.56	
Advances to Special Disbursing Officer	1-99-01-030	196,719,199.00	
Advances to Officers and Employees (travel)	1-99-01-040	84,550.00	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,201,454,483.17	
Prepaid Rent	1-99-02-020	1,692,639.81	
Prepaid Insurance	1-99-02-050	2,613,212.29	
Guaranty Deposits	1-99-03-020	12,974,022.64	
Restricted Fund	1-99-04-010	5,565,573,136.95	
Foreclosed Property/Assets	1-99-99-020	57,659,140.04	
Other Assets	1-99-99-990	664,072,048.67	
TOTAL ASSETS		188,634,437,883.13	1,306,706,280.62
LIABILITIES			
Accounts Payable	2-01-01-010		22,335,858.76
Due to Officers & Employees	2-01-01-020		1,431,989.30
Payables to Joint Ventures	2-01-01-140		115,526,149.00
Due to BIR	2-02-01-010		28,623,559.49
Due to GSIS	2-02-01-020		12,287,394.54
Due to Pag-ibig	2-02-01-030		1,271,470.05
Due to PhilHealth	2-02-01-040		1,388,968.18
Due to NGA's	2-02-01-050		13,090,374.00
Due to Other Government Corporations	2-02-01-060		48,890,271.78
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		979,400,686.97
Trust Liabilities	2-04-01-010		3,797,697,148.90
Guaranty/Security Deposits Payable	2-04-01-040		5,814,698,804.32
Other Deferred Credits	2-05-01-990		6,026,365,685.13
Other Payables	2-99-99-990		618,612,382.27
TOTAL LIABILITIES			17,653,729,612.46
EQUITY			
Accumulated Surplus/(Deficit)	3-01-01-010		150,402,507,451.03
Government Equity	3-01-01-020		2,893,406,770.09
Contributed Capital	3-01-01-030		3,824,822,053.22
Revaluation Surplus	3-02-01-010		6,244,821,311.50
TOTAL EQUITY			163,365,557,585.84
REVENUE			
Permit Fees	4-02-01-010		36,060.00
Clearance and Certification Fees	4-02-01-040		3,699,522.40
Processing Fees	4-02-01-130		17,742,688.10
Other Service Income	4-02-01-990		163,229.76



NATIONAL HOUSING AUTHORITY

June 30, 2022

Main Office

TRIAL BALANCE

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
Rent/Lease Income	4-02-02-050		180,730,487.83
Sales Revenue	4-02-02-160		143,015,472.35
Interest Income	4-02-02-210		1,229,365.62
Fines and Penalties-Business Income	4-02-02-230		80,554,975.13
Management Fees	4-02-02-340		114,966,699.66
Other Business Income	4-02-02-990		72,794,277.42
Subsidy from National Government	4-03-01-010		8,940,543,353.96
Income from Grants and Donations in Kind	4-04-02-020		1,682,000.00
Gain on Sale of Unserviceable Property	4-05-01-170		25,179.52
Proceeds from Insurance/Indemnities	4-06-99-010		1,462,472.33
Miscellaneous Income	4-06-99-990		6,555,322.55
TOTAL REVENUE			9,565,201,106.63
EXPENSE			
Salaries and Wages-Regular	5-01-01-010	394,089,664.59	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	20,119,101.15	
Representation Allowance (RA)	5-01-02-020	4,784,285.71	
Transportation Allowance (TA)	5-01-02-030	3,024,921.72	
Clothing/Uniform Allowance	5-01-02-040	11,328,000.00	
Productivity Incentive Allowance	5-01-02-080	3,692.68	
Honoraria	5-01-02-100	180,175.50	
Hazard Pay	5-01-02-110	12,500.00	
Overtime and Night Pay	5-01-02-130	1,018,294.97	
Other Bonuses and Allowances	5-01-02-990	79,237,051.80	
Pag-ibig Contributions	5-01-03-020	1,061,788.38	
PhilHealth Contributions	5-01-03-030	5,810,581.44	
Employees Compensation Insurance Premiums	5-01-03-040	997,500.00	
Provident/Welfare Fund Contributions	5-01-03-050	1,690,517.61	
Terminal Leave Benefits	5-01-04-030	6,383,023.32	
Other Personnel Benefits	5-01-04-990	215,866.69	
Traveling Expenses-Local	5-02-01-010	5,721,862.30	
Training Expenses	5-02-02-010	929,648.37	
Office Supplies Expenses	5-02-03-010	10,355,934.72	
Accountable Forms Expenses	5-02-03-020	491,675.00	
Drugs and Medicines Expenses	5-02-03-070	8,990.50	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	455,838.43	
Fuel, Oil and Lubricants Expenses	5-02-03-090	7,241,862.17	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	1,927,388.11	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	1,473,498.83	
Other Supplies and Materials Expenses	5-02-03-990	324,636.91	
Water Expenses	5-02-04-010	1,957,899.01	
Electricity Expenses	5-02-04-020	12,544,040.97	
Postage and Courier Services	5-02-05-010	748,210.66	
Telephone Expenses	5-02-05-020	1,966,128.55	
Internet Subscription Expenses	5-02-05-030	1,144,228.42	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	25,815.58	
Survey Expenses	5-02-07-010	1,111,887.50	
Extraordinary and Miscellaneous Expenses	5-02-10-030	33,000.00	
Legal Services	5-02-11-010	94,249.48	
Auditing Services	5-02-11-020	14,364,245.14	
Consultancy Services	5-02-11-030	8,723,017.28	
Other Professional Services	5-02-11-990	162,731,569.91	
Janitorial Services	5-02-12-020	1,728,642.87	
Security Services	5-02-12-030	19,990,811.06	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	4,876,851.23	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	589,885.88	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	2,490,522.34	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	11,561.50	



NATIONAL HOUSING AUTHORITY

June 30, 2022

Main Office

TRIAL BALANCE

ACCOUNTS	ACCT. CODE	DEBIT BALANCES	CREDIT BALANCES
Repairs and Maintenance-Leased Assets Improvements	5-02-13-090	1,290.60	
Repairs & Maintenance -Semi-Expendable Machinery & Equipment	5-02-13-210	37,129.00	
Repairs & Maintenance -Semi-Expendable Furniture, Fixtures & Books	5-02-13-220	4,650.00	
Assistance/Subsidies/Contribution-Others	5-02-14-990	2,339,116,976.71	
Taxes, Duties and Licenses	5-02-15-010	830,028.00	
Fidelity Bond Premiums	5-02-15-020	3,839,867.06	
Insurance/Reinsurance Expenses	5-02-15-030	2,297,569.04	
Advertising, Promotional and Marketing Expenses	5-02-99-010	59,136.00	
Printing and Publication Expenses	5-02-99-020	667,087.71	
Representation Expenses	5-02-99-030	1,046,729.00	
Transportation and Delivery Expenses	5-02-99-040	36,334.00	
Rent/Lease Expenses	5-02-99-050	18,417,387.50	
Membership Dues and Contributions to Organizations	5-02-99-060	4,775.00	
Subscription Expenses	5-02-99-070	91,614.00	
Documentary Stamps Expenses	5-02-99-140	8,123.00	
Other Maintenance and Operating Expenses	5-02-99-990	11,066,388.58	
Bank Charges	5-03-01-040	37,189.44	
Other Financial Charges	5-03-01-990	22,638.91	
Depreciation-Investment Property	5-05-01-010	168,473.52	
Depreciation-Land Improvements	5-05-01-020	680,572.14	
Depreciation-Buildings and Other Structures	5-05-01-040	5,530,055.87	
Depreciation-Machinery and Equipment	5-05-01-050	17,076,927.84	
Depreciation-Transportation Equipment	5-05-01-060	2,940,837.12	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	1,517,314.51	
Depreciation-Leased Assets Improvements	5-05-01-090	32,205.72	
Depreciation-Other Plant Property and Equipment	5-05-01-990	570,576.00	
Loss on Sale of Assets	5-05-04-080	7,972.88	
Loss of Assets	5-05-04-090	1.00	
Rebates	5-05-05-020	12,605,109.23	
TOTAL EXPENSES		3,256,756,702.42	
GRAND TOTAL		191,891,194,585.55	191,891,194,585.55