



NATIONAL HOUSING AUTHORITY
September 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	8,864,573.73	
Petty Cash	1-01-01-020	2,248,937.63	
Cash in Bank - Local Currency, Current Account	1-01-02-020	3,549,611,639.67	
Cash in Bank - Local Currency, Savings Account	1-01-02-030	157,412,331.81	
Time Deposits-Local Currency	1-01-05-020	17,355,937.14	
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	142,363,490.76	
Installment Sales Receivable	1-03-01-270	10,569,328,402.95	
Allowance for Impairment-Installment Sales Receivable	1-03-01-272		391,442,371.49
Loans Receivable-Local Government Units	1-03-01-040	94,732,340.34	
Allowance for Impairment-Loans Receivable-Local Government Units	1-03-01-042		13,241,155.92
Interest Receivable	1-03-01-050	2,753,541,272.19	
Loans Receivable	1-03-01-280	20,129,400,858.89	
Allowance for Impairment-Loans Receivable	1-03-01-282		100,332,683.26
Operating Lease Receivable	1-03-02-010	2,693,415,030.73	
Allowance for Impairment-Operating Lease Receivable	1-03-02-012		190,232,616.77
Due from National Government Agencies	1-03-03-010	875,195,752.22	
Due from Local Government Units	1-03-03-030	4,903,632,904.50	
Due from Other Government Corporations	1-03-03-050	38,358,094.41	
Due from Other Funds	1-03-04-050	127,606,273.84	
Receivables-Disallowances/Charges	1-03-99-010	682,856.00	
Due from Officers and Employees	1-03-99-020	10,021.51	
Due from Non-Government Organizations/Civil Society Organizations	1-03-99-030	124,514,578.41	
Other Receivables	1-03-99-990	42,472,559.25	
Allowance for Impairment-Other Receivables	1-03-99-992		33,364,081.44
INVENTORIES			
Merchandise Inventory	1-04-01-010	59,684,831,081.66	
Work in Process	1-04-03-020	60,478,991,551.24	
Property and Equipment for Distribution	1-04-02-090	3,734,971,608.15	
Office Supplies Inventory	1-04-04-010	7,126,726.30	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	26,881.53	
Construction Materials Inventory	1-04-04-130	452,513.25	
Semi-Expendable Information and Communication Technology Equipm	1-04-05-030	302,700.00	
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	673,326,835.88	
Investment Property - Building	1-05-01-020	38,723,835.57	
Accumulated Depreciation - Investment Property-Building	1-05-01-021		30,773,263.64
PROPERTY, PLANT AND EQUIPMENT			
Land	1-06-01-010	760,888,447.66	
Other Land Improvements	1-06-02-990	38,056,455.38	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		15,457,521.33
Buildings	1-06-04-010	446,727,005.99	
Accumulated Depreciation-Buildings	1-06-04-011		159,069,976.18
Office Equipment	1-06-05-020	55,175,025.90	
Accumulated Depreciation-Office Equipment	1-06-05-021		28,828,703.84
Information and Communication Technology Equipment	1-06-05-030	242,847,561.58	
Accumulated Depreciation-ICT Equipment	1-06-05-031		133,606,692.36
Communication Equipment	1-06-05-070	7,222,982.28	
Accumulated Depreciation-Communication Equipment	1-06-05-071		3,043,445.99



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Construction and Heavy Equipment	1-06-05-080	788,170.46	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		656,266.31
Medical Equipment	1-06-05-110	559,500.00	
Accumulated Depreciation-Medical Equipment	1-06-05-111		503,550.00
Sports Equipment	1-06-05-130	298,500.00	
Accumulated Depreciation-Sports Equipment	1-06-05-131		268,650.00
Other Machinery and Equipment	1-06-05-990	17,957,154.01	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		9,744,362.96
Motor Vehicles	1-06-06-010	160,171,203.17	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		118,653,236.61
Furniture & Fixtures	1-06-07-010	14,446,089.01	
Accumulated Depreciation-Furniture & Fixtures	1-06-07-011		3,602,693.36
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		150,411.79
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	496,666,997.69	
Other Property, Plant and Equipment	1-06-99-990	16,906,300.00	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		3,239,100.00
OTHER ASSETS			
Advances for Operating Expenses	1-99-01-010	644,340,534.40	
Advances for Payroll	1-99-01-020	765,663.65	
Advances to Special Disbursing Officer	1-99-01-030	451,921,725.92	
Advances to Officers and Employees (travel)	1-99-01-040	30,833.00	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,060,612,251.60	
Prepaid Rent	1-99-02-020	1,692,639.81	
Prepaid Insurance	1-99-02-050	1,580,988.08	
Guaranty Deposits	1-99-03-020	12,120,930.74	
Restricted Fund	1-99-04-010	5,525,974,364.10	
Foreclosed Property/Assets	1-99-99-020	57,659,140.04	
Other Assets	1-99-99-990	664,072,048.67	
TOTAL ASSETS		187,957,079,027.05	1,236,210,783.25
LIABILITIES			
Accounts Payable	2-01-01-010		22,265,597.97
Due to Officers & Employees	2-01-01-020		2,769,046.48
Payables to Joint Ventures	2-01-01-140		110,537,444.49
Due to BIR	2-02-01-010		24,510,835.74
Due to GSIS	2-02-01-020		9,676,200.93
Due to Pag-ibig	2-02-01-030		1,086,317.39
Due to PhilHealth	2-02-01-040		2,218,883.40
Due to NGA's	2-02-01-050		13,090,374.00
Due to Other Government Corporations	2-02-01-060		48,984,558.76
Due to LGUs	2-02-01-070		67,734,463.88
Due to Treasurer of the Philippines	2-02-01-090		89,658,905.89
Due to Other Funds	2-03-01-050		980,397,509.23
Trust Liabilities	2-04-01-010		3,098,500,107.17
Guaranty/Security Deposits Payable	2-04-01-040		5,589,146,518.25
Other Deferred Credits	2-05-01-990		5,922,107,876.40
Other Payables	2-99-99-990		682,858,510.63
TOTAL LIABILITIES			16,665,543,150.61
EQUITY			
Accumulated Surplus/(Deficit)	3-01-01-010		151,550,365,849.84
Government Equity	3-01-01-020		2,893,406,770.09
Contributed Capital	3-01-01-030		3,582,097,730.05
Revaluation Surplus	3-02-01-010		7,244,276,721.24
TOTAL EQUITY			165,270,147,071.22



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REVENUE			
Permit Fees	4-02-01-010		56,850.00
Clearance and Certification Fees	4-02-01-040		7,025,365.00
Processing Fees	4-02-01-130		26,426,443.15
Fines and Penalties-Service Income	4-02-01-140		6,712.42
Other Service Income	4-02-01-990		376,986.06
Rent/Lease Income	4-02-02-050		376,131,181.46
Sales Revenue	4-02-02-160		359,462,345.03
Interest Income	4-02-02-210		2,175,549.66
Fines and Penalties-Business Income	4-02-02-230		146,506,141.50
Management Fees	4-02-02-340		140,366,308.66
Other Business Income	4-02-02-990		129,565,896.88
Subsidy from National Government	4-03-01-010		8,940,542,718.00
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		89,079.52
Proceeds from Insurance/Indemnities	4-06-99-010		2,256,456.09
Miscellaneous Income	4-06-99-990		8,486,121.10
TOTAL REVENUE			10,141,156,154.53
EXPENSE			
Salaries and Wages-Regular	5-01-01-010	617,186,334.94	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	29,675,424.80	
Representation Allowance (RA)	5-01-02-020	6,991,410.71	
Transportation Allowance (TA)	5-01-02-030	4,421,160.72	
Clothing/Uniform Allowance	5-01-02-040	11,508,000.00	
Productivity Incentive Allowance	5-01-02-080	3,692.68	
Honoraria	5-01-02-100	191,475.50	
Overtime and Night Pay	5-01-02-130	1,448,434.12	
Year End Bonus	5-01-02-140	1,598,768.20	
Cash Gift	5-01-02-150	97,500.00	
Other Bonuses and Allowances	5-01-02-990	82,431,510.93	
Retirement and Life Insurance Premiums	5-01-03-010	71,390,912.45	
Pag-ibig Contributions	5-01-03-020	1,492,088.38	
PhilHealth Contributions	5-01-03-030	10,271,015.01	
Employees Compensation Insurance Premiums	5-01-03-040	1,495,174.63	
Provident/Welfare Fund Contributions	5-01-03-050	8,198,192.95	
Terminal Leave Benefits	5-01-04-030	4,593,764.14	
Other Personnel Benefits	5-01-04-990	350,878.13	
Traveling Expenses-Local	5-02-01-010	9,392,254.59	
Training Expenses	5-02-02-010	1,326,631.07	
Office Supplies Expenses	5-02-03-010	17,036,704.84	
Accountable Forms Expenses	5-02-03-020	979,175.00	
Drugs and Medicines Expenses	5-02-03-070	8,990.50	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	593,249.10	
Fuel, Oil and Lubricants Expenses	5-02-03-090	11,721,329.07	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	11,117,113.42	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	4,966,110.94	
Other Supplies and Materials Expenses	5-02-03-990	865,578.93	
Water Expenses	5-02-04-010	3,618,641.52	
Electricity Expenses	5-02-04-020	23,885,913.44	
Postage and Courier Services	5-02-05-010	1,127,024.96	
Telephone Expenses	5-02-05-020	3,388,234.70	
Internet Subscription Expenses	5-02-05-030	1,884,840.89	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	14,418.58	
Survey Expenses	5-02-07-010	1,111,887.50	
Extraordinary and Miscellaneous Expenses	5-02-10-030	66,288.00	
Legal Services	5-02-11-010	118,116.38	
Auditing Services	5-02-11-020	22,991,929.81	



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Consultancy Services	5-02-11-030	9,152,719.28	
Other Professional Services	5-02-11-990	236,119,486.25	
Janitorial Services	5-02-12-020	8,164,203.28	
Security Services	5-02-12-030	39,447,584.20	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	5,540,325.87	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	870,192.51	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	4,663,070.68	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	62,025.25	
Repairs and Maintenance-Leased Assets Improvements	5-02-13-090	1,290.60	
Repairs & Maintenance -Semi-Expendable Machinery & Equipment	5-02-13-210	148,845.13	
Repairs & Maintenance -Semi-Expendable Furniture, Fixtures & Books	5-02-13-220	6,069.00	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	5,260.74	
Assistance/Subsidies/Contribution-Others	5-02-14-990	3,956,021,692.29	
Taxes, Duties and Licenses	5-02-15-010	1,221,834.85	
Fidelity Bond Premiums	5-02-15-020	5,516,521.00	
Insurance/Reinsurance Expenses	5-02-15-030	3,503,715.85	
Advertising, Promotional and Marketing Expenses	5-02-99-010	257,904.00	
Printing and Publication Expenses	5-02-99-020	4,184,235.52	
Representation Expenses	5-02-99-030	2,323,523.34	
Transportation and Delivery Expenses	5-02-99-040	38,377.00	
Rent/Lease Expenses	5-02-99-050	27,083,726.96	
Membership Dues and Contributions to Organizations	5-02-99-060	4,775.00	
Subscription Expenses	5-02-99-070	179,222.48	
Documentary Stamps Expenses	5-02-99-140	27,545.00	
Other Maintenance and Operating Expenses	5-02-99-990	20,933,796.53	
Bank Charges	5-03-01-040	94,389.05	
Other Financial Charges	5-03-01-990	43,695.51	
Depreciation-Investment Property	5-05-01-010	252,710.28	
Depreciation-Land Improvements	5-05-01-020	2,276,602.36	
Depreciation-Buildings and Other Structures	5-05-01-040	7,704,328.73	
Depreciation-Machinery and Equipment	5-05-01-050	19,695,471.61	
Depreciation-Transportation Equipment	5-05-01-060	5,131,270.68	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	1,397,138.14	
Depreciation-Leased Assets Improvements	5-05-01-090	73,858.71	
Depreciation-Other Plant Property and Equipment	5-05-01-990	662,112.00	
Loss on Sale of Assets	5-05-04-080	55,639.16	
Rebates	5-05-05-020	23,552,802.19	
TOTAL EXPENSES		5,355,978,132.56	
GRAND TOTAL		193,313,057,159.61	193,313,057,159.61