

Government Corporation Name	PHILIPPINE NATIONAL OIL COMPANY		
Cluster			
Region			
Year	JUNE 30, 2025		
Fund			
Account Title	Account Code	Corporate Fund	
CASH-COLLECTING OFFICER	1-01-01-010	1,080,547.64	
PETTY CASH	1-01-01-020	700,000.00	
CASH IN BANK-LOCAL, CURRE	1-01-02-020	112,565,000.99	
CASH IN BANK-LOCAL, SAVIN	1-01-02-030	14,398,614.28	
CASH IN BANK-FOREIGN, SAV	1-01-03-030	394,077,833.45	
Cash Equivalents-Others-L	1-01-05-020	765,309,853.85	
MARKTBLE SEC-OTH-FOREIGN	1-01-05-030	1,246,278,546.05	
INVESTMNT IN TBILLS-LOCAL	1-02-02-010	4,745,357,793.29	
INVESTMNT IN BONDS-LOCAL	1-02-02-050	6,581,662,027.05	
PREMIUM ON INVESTMNT IN B	1-02-02-053	8,551,918.16	
DISCOUNT ON INVESTMNT IN	1-02-02-054		61,054,592.22
INVESTMENT IN ASSOC./AFFI	1-02-06-010	104,955,129.10	
FIN. ASSETS - AVAILABLE F	1-02-08-010	7,650,000.00	
ALLOW FOR IMP LOSS-Avail	1-02-08-012		1,600,000.00
INVSTMNT IN SUBS	1-02-10-010	5,628,458,348.90	
ALLOW FOR IMPAIRMNT-INVST	1-02-10-012		768,683,293.19
INVESTMNT IN TIME DEPOSIT	1-02-11-010	200,000,000.00	
INVESTMNT IN TIME DEPOSIT	1-02-11-020		
INVSTMNTS IN STOCKS	1-02-99-010	199,234,831.76	
ALLOW FOR IMPRMNT-INVSTMT	1-02-99-012		57,685,381.88
ACCTS RECEIVABLE	1-03-01-010	284,705,953.06	
ALLOW FOR IMPAIRMNT-ACCTS	1-03-01-012		19,279.11
INTERESTS RECEIVABLE - PN	1-03-01-050	4,891,993.17	
LOANS RECEIVABLE-OTH GOVE	1-03-01-070	67,812,252.50	
ALLOW FOR IMPRMT-LOANS RE	1-03-01-072		61,300,690.87
OPERATING LEASE RECEIVABL	1-03-02-010	232,580,432.70	
ALLOW FOR IMP-OPR LEASE R	1-03-02-012		167,741,710.96
DUE FROM OTHER GOVERNMENT	1-03-03-050	112,543,141.86	
ALLOW FOR IMPRMT-DUE FROM	1-03-03-052		112,543,141.86
INTER-AGENCY RCV-DUE FRM	1-03-03-060	1,611,621,594.40	
ALLOW FOR IMPAIRMENT-DUE	1-03-03-062		1,601,074,786.55
RECEIVABLES-DISALLOWANCES	1-03-99-010	1,258,066.83	
DUE FROM OFFICERS & EMPLO	1-03-99-020	1,266,061.79	
ALLOW FOR IMPRMT-DUE FRM	1-03-99-022		706,967.64
OTHER RECEIVABLES	1-03-99-990	98,562,361.95	
ALLOW FOR IMPAIRMNT-OTH R	1-03-99-992		1,129,778.74
MERCH&ISE INVENTORY	1-04-01-010	8,776,305,727.38	
CONSTRUCTION MATERIALS IN	1-04-04-130		
INVSTMNT PROPERTY, L&	1-05-01-010	11,090,338,070.20	
ACCUM IMPAIRMENT LOSS-INV	1-05-01-012		117,240,168.34
INVSTMNT PROPERTY, BLDG I	1-05-01-020	173,481,827.75	
ACCUM. DEPR-INVSTMNT PROP	1-05-01-021		142,496,728.87
LAND	1-06-01-010	528,236,885.71	

OTH L& IMPRVMENTS-DAVAO	1-06-02-990	2,488,463.07	
ACCUM. DEPR-OTH L& IMPRVM	1-06-02-991		424,319.17
POWER SUPPLY SYSTEMS-PNOC	1-06-03-050	2,976,408.90	
ACCUM DEPR-POWER SUP SYS-	1-06-03-051		14,171.85
BUILDINGS	1-06-04-010	391,393,201.47	
ACCUM. DEPR-BUILDINGS	1-06-04-011		352,912,646.31
OTH STRUCTURES	1-06-04-990	150,956,705.61	
ACCUM. DEPR-OTH STRUCTURE	1-06-04-991		25,361,180.96
MACHINERY & EQUIPMENT	1-06-05		
OFFICE EQUIPMENT	1-06-05-020	2,993,646.43	
ACCUM. DEPR-OFFICE EQUIPM	1-06-05-021		1,647,818.47
ACCUM.IMP.LOSS-OFFICE EQU	1-06-05-022		
INFORMATION & COMMUNICATI	1-06-05-030	34,011,264.32	
ACCUM DEPR-INFO & COMMUNI	1-06-05-031		23,191,339.75
ACCUM.IMP.LOSS-INFO.& COM	1-06-05-032		
COMMUNICATION EQUIPMENT	1-06-05-070	1,100,030.87	
ACCUM. DEPR-COMMUNICATION	1-06-05-071		987,776.13
DISASTER RESPONSE AND RES	1-06-05-090	462,503.09	
ACCUM. DEPR-DISASTER RESP	1-06-05-091		211,490.64
OTHER MACHINERY & EQUIPME	1-06-05-990	31,924,429.03	
ACCUM. DEPR-OTH MACHINERY	1-06-05-991		23,966,104.15
MOTOR VEHICLES	1-06-06-010	31,234,399.48	
ACCUM. DEPR-MOTOR VEHICLE	1-06-06-011		27,370,824.73
WATERCRAFTS	1-06-06-040	694,642.86	
ACCUM. DEPR-WATERCRAFTS	1-06-06-041		626,915.12
OTH TRANSPORTATION EQUIPM	1-06-06-990	26,179,320.71	
ACCUM DEPR-OTH TRANSPORTA	1-06-06-991		7,442,966.16
FURNITURE & FIXTURES	1-06-07-010	1,133,472.21	
ACCUM DEPR-FURNITURE & FI	1-06-07-011		461,893.32
COMPUTER SOFTWARE	1-08-01-020	735,691.96	
ACCUM AMORTIZATION-COMPUT	1-08-01-021		46,376.11
OTHER INTANGIBLE ASSETS	1-08-01-990	125,000.00	
ACCUM AMORTIZATION-other	1-08-01-991		13,194.44
DEFERRED TAX ASSETS	1-12-01-010	704,199,304.07	
ADVANCES FOR OPERATING EX	1-99-01-010	305,430.49	
ADVANCES TO CONTRACTOR/SU	1-99-02-010	2,926,103.92	
INPUT TAX	1-99-02-060		0.00
CREDITABLE INPUT TAX	1-99-02-070	1,308,570.80	
WITHHOLDING TAX AT SOURCE	1-99-02-080	1,483,545.99	
OTH PREPAYMENTS	1-99-02-990	5,923,061.11	
OTH DEPOSITS	1-99-03-990	253,275,868.19	
OTH ASSETS	1-99-99-990	1,379,899.33	
OTH ASSETS	1-99-99-990	84,675,663.20	
ACCUM.IMP.LOSS-OTHER ASSE	1-99-99-992		84,427,053.42
ACCTS PAYABLE	2-01-01-010		15,249,116.38
DUE TO OFFICERS & EMPL-SA	2-01-01-020		1,265,277.07
SERVICE CONCESSION ARRANG	2-01-01-090		1,379,899.33
OTH FINANCIAL LIABILITIES	2-01-99-990		38,598,342.35
DUE TO BIR-WTAX ON COMPNS	2-02-01-010	69,828,577.32	
DUE TO GSIS	2-02-01-020		1,872,220.66

DUE TO PAG-IBIG-MULTI PUR	2-02-01-030		90,900.81
DUE TO PHILHEALTH	2-02-01-040		429,809.29
DUE TO SUBS/JOINT VENTURE	2-02-01-080		169,543,439.21
INCOME TAX PAYABLE	2-02-01-130		207,335,179.00
DUE TO OTHERS	2-02-02-990		336,267.65
TRUST LIAB - DES FUND	2-04-01-010		250,831,924.11
GUARANTY/SECURITY DEPOSIT	2-04-01-040		53,609,370.40
OUTPUT TAX	2-05-01-030		237,009,843.82
OTH DEFERRED CREDITS	2-05-01-990		71,689,082.10
UNEARNED REVENUE/INCOME-I	2-05-02-010		62,554,749.60
LEAVE BENEFITS PAYABLE	2-06-01-020		38,391,190.82
DEFERRED TAX LIABILITIES	2-09-01-010		2,330,973,380.70
OTH PAYABLES	2-99-99-990		6,260,249.58
CONTRIBUTED CAPITAL	3-01-01-030		3,114,595,519.00
UNREALIZED GAIN (LOSS) FR	3-05-01-020		3,706,250.00
RETAINED EARNINGS/(DEFICI	3-07-01-010		33,342,813,865.94
RENT/LEASE INCOME	4-02-02-050		177,054,687.41
WATERWORKS SYSTEM FEES	4-02-02-090		24,798,894.70
SEAPORT SYSTEM FEES	4-02-02-110		9,864,246.36
SALES REVENUE - BANKED GA	4-02-02-160		1,609,762,402.56
DIVIDEND INCOME	4-02-02-200		0.00
INTEREST INCOME	4-02-02-210		291,875,691.68
FINES & PENALTIES	4-02-02-230		1,481,209.71
MANAGEMENT FEES	4-02-02-340		99,621.67
OTH BUSINESS INCOME	4-02-02-990		38,922,673.98
GAIN ON FOREIGN EXCHGE (F	4-05-01-010		22,047,396.69
GAIN ON SALE OF UNSERVICE	4-05-01-170		127,920.97
MISCELLANEOUS INCOME	4-06-99-990		4,489,038.52
SALARIES & WAGES-REGULAR	5-01-01-010	49,933,577.89	
PERSONNEL ECONOMIC RELIEF	5-01-02-010	1,518,556.80	
REPRESENTATION ALLOWANCE	5-01-02-020	1,481,375.00	
TRANSPORTATION ALLOWANCE	5-01-02-030	835,375.00	
CLOTHING ALLOWANCE	5-01-02-040	840,000.00	
HONORARIA	5-01-02-100	124,500.00	
LONGEVITY PAY	5-01-02-120	35,000.00	
OT & NIGHT PAY	5-01-02-130	2,079,488.72	
YEAR END BONUS	5-01-02-140	48,611.00	
CASH GIFT	5-01-02-150	7,250.00	
MID YEAR BONUS	5-01-02-160	8,290,084.00	
DIRECTORS AND COMMITTEE M	5-01-02-170	1,071,000.00	
OTHER BONUSES & ALLOW	5-01-02-990	48,000.00	
RETIREMENT & LIFE INSURAN	5-01-03-010	5,992,029.32	
PAG-IBIG CONTRIBUTIONS	5-01-03-020	152,800.00	
PHILHEALTH CONTRIBUTIONS	5-01-03-030	1,168,174.49	
EMPLOYEES COMPENSATION IN	5-01-03-040	76,800.00	
RETIREMENT GRATUITY	5-01-04-020	160,000.00	
TERMINAL LEAVE	5-01-04-030	164,921.24	
TRAVELING EXPENSES-LOCAL	5-02-01-010	1,598,141.13	
TRAVELING EXPENSES-FOREIG	5-02-01-020	1,109,670.33	
TRAINING EXPENSES	5-02-02-010	673,713.24	

OFFICE SUPPLIES EXPENSES	5-02-03-010	304,103.81	
MEDICAL, DENTAL & LABORAT	5-02-03-080	64,237.11	
FUEL, OIL & LUBRICANTS EX	5-02-03-090	1,337,959.81	
SEMI-EXPENDABLE MACHINERY	5-02-03-210	2,726,734.53	
SEMI-EXPENDABLE FURNITURE	5-02-03-220	98,194.29	
ELECTRICAL MATERIALS & SU	5-02-03-260	772,366.97	
OTH SUPPLIES & MATERIALS	5-02-03-990	1,017,218.30	
WATER EXPENSES	5-02-04-010	1,836,887.37	
ELECTRICITY EXPENSES	5-02-04-020	11,172,458.51	
OTH UTILITY EXPENSES	5-02-04-990	82,785.70	
POSTAGE & COURIER SERVICE	5-02-05-010	20,114.00	
TELEPHONE EXPENSES	5-02-05-020	905,497.91	
INTERNET SUBSCRIPTION EXP	5-02-05-030	838,831.86	
EXTRAORDINARY & MISCELLAN	5-02-10-030	103,952.00	
AUDITING SERVICES	5-02-11-020	1,493,343.75	
CONSULTANCY SERVICES	5-02-11-030	245,648.48	
OTH PROFESSIONAL SERVICES	5-02-11-990	3,565,695.27	
JANITORIAL SERVICES	5-02-12-020	325,753.26	
SECURITY SERVICES	5-02-12-030	1,005,866.21	
OTH GENERAL SERVICES	5-02-12-990	975,348.02	
REPAIRS & MAINT-BUILDINGS	5-02-13-040	133,188.93	
REPAIRS & MAINT-MACHINERY	5-02-13-050	64,712.15	
REPAIRS & MAINT-TRANSPORT	5-02-13-060	601,008.61	
TAXES, DUTIES & LICENSES	5-02-15-010	34,831,292.91	
FIDELITY BOND PREMIUMS	5-02-15-020	161,250.00	
INSURANCE EXPENSES	5-02-15-030	7,603,144.89	
INCOME TAX EXPENSES	5-02-15-040	316,730,323.00	
ADVERTISING, PROMO & MKTN	5-02-99-010	9,450.00	
PRINTING & PUBLICATION EX	5-02-99-020	7,200.00	
REPRESENTATION EXPENSES	5-02-99-030	1,531,983.29	
RENT/LEASE EXPENSES	5-02-99-050	880,045.75	
MEMBERSHIP DUES & CONTRIB	5-02-99-060	568,662.59	
SUBSCRIPTION EXPENSES	5-02-99-070	48,845.46	
MAJOR EVENTS & CONVENTION	5-02-99-180	1,594,270.12	
OTH MAINTENANCE & OPERATI	5-02-99-990	1,678,802.14	
FIN EXP-MGT.SUPERVISION/T	5-03-01-010	3,031,454.06	
BANK CHARGES	5-03-01-040	78,834.80	
COST OF SALES	5-04-02-010	451,911,113.78	
DEPRECIATION-INVESTMNT PR	5-05-01-010	4,783,974.72	
DEPRECIATION-LAND IMPRVME	5-05-01-020	122,381.97	
DEPRECIATION-BLDG & OTH S	5-05-01-040	2,527,178.98	
DEPRECIATION-MACHNERY & E	5-05-01-050	890,490.91	
DEPRECIATION-TRANSPO EQUI	5-05-01-060	3,731,685.72	
DEPRECIATION-FURN, FIX &	5-05-01-070	1,574,569.23	
DEPRECIATION-intangilbe	5-05-02-010	13,194.44	
LOSS ON FOREX	5-05-04-010	32,431,111.01	
		45,771,442,253.03	45,771,442,253.03