

posting

Government Corporation Name	PHILIPPINE NATIONAL OIL COMPANY		
Cluster			
Region			
Year	SEPTEMBER 30, 2025		
Fund			
Account Title	Account Code	Corporate Fund	
CASH-COLLECTING OFFICER	1-01-01-010	347,122.02	
PETTY CASH	1-01-01-020	700,000.00	
CASH IN BANK-LOCAL, CURRE	1-01-02-020		638,408,477.35
CASH IN BANK-LOCAL, SAVIN	1-01-02-030	51,851,892.15	
CASH IN BANK-FOREIGN, SAV	1-01-03-030	559,275,412.11	
Cash Equivalents-Others-L	1-01-05-020	989,503,881.77	
INVESTMNT IN TBILLS-LOCAL	1-02-02-010	5,493,457,261.08	
INVESTMNT IN BONDS-LOCAL	1-02-02-050	6,993,169,914.72	
PREMIUM ON INVESTMNT IN B	1-02-02-053		40,096,706.29
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	1-02-10-011		768,683,293.19
INVESTMNT IN TIME DEPOSIT	1-02-11-010	807,000,000.00	
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	75,185,021.51	
ALLOW FOR IMPAIRMNT-ACCTS	1-03-01-012		19,279.11
INTERESTS RECEIVABLE - PN	1-03-01-050	7,877,319.15	
LOANS RECEIVABLE-OTH GOVE	1-03-01-070	68,413,896.34	
ALLOW FOR IMPRMT-LOANS RE	1-03-01-072		61,300,690.87
OPERATING LEASE RECEIVABL	1-03-02-010	246,771,686.10	
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	1,613,274,136.76	
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	1,214,187.99	
ALLOW FOR IMPRMT-DUE FRM	1-03-99-022		706,967.64
OTHER RECEIVABLES	1-03-99-990	104,513,292.45	
ALLOW FOR IMPAIRMNT-OTH R	1-03-99-992		1,129,778.74
MERCH&ISE INVENTORY	1-04-01-010	8,714,512,755.31	
INVSTMNT PROPERTY, L&	1-05-01-010	11,075,496,070.20	
ACCUM IMPAIRMENT LOSS-INV	1-05-01-012		117,240,168.34
INVSTMNT PROPERTY, BLDG I	1-05-01-020	188,323,827.75	
ACCUM. DEPR-INVSTMNT PROP	1-05-01-021		144,888,716.23
LAND	1-06-01-010	528,236,885.71	
OTH L& IMPRVMNTS-DAVAO	1-06-02-990	2,488,463.07	
ACCUM. DEPR-OTH L& IMPRVM	1-06-02-991		478,424.23
POWER SUPPLY SYSTEMS-PNOC	1-06-03-050	2,976,408.90	
ACCUM DEPR-POWER SUP SYS-	1-06-03-051		56,687.40

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	151,769,991.65	
ACCUM. DEPR-OTH STRUCTURE	1-06-04-991		26,706,159.04
OFFICE EQUIPMENT	1-06-05-020	3,726,159.83	
ACCUM. DEPR-OFFICE EQUIPM	1-06-05-021		1,710,338.16
INFORMATION & COMMUNICATI	1-06-05-030	34,011,264.32	
ACCUM DEPR-INFO & COMMUNI	1-06-05-031		23,946,565.60
COMMUNICATION EQUIPMENT	1-06-05-070	1,100,030.87	
ACCUM. DEPR-COMMUNICATION	1-06-05-071		1,002,102.29
DISASTER RESPONSE AND RES	1-06-05-090	462,503.09	
ACCUM. DEPR-DISASTER RESP	1-06-05-091		233,459.52
OTHER MACHINERY & EQUIPME	1-06-05-990	31,924,429.03	
ACCUM. DEPR-OTH MACHINERY	1-06-05-991		24,420,912.97
MOTOR VEHICLES	1-06-06-010	31,234,399.48	
ACCUM. DEPR-MOTOR VEHICLE	1-06-06-011		27,886,090.12
WATERCRAFTS	1-06-06-040	694,642.86	
ACCUM. DEPR-WATERCRAFTS	1-06-06-041		659,910.65
OTH TRANSPORTATION EQUIPM	1-06-06-990	26,179,320.71	
ACCUM DEPR-OTH TRANSPORTA	1-06-06-991		8,680,378.71
FURNITURE & FIXTURES	1-06-07-010	1,133,472.21	
ACCUM DEPR-FURNITURE & FI	1-06-07-011		532,110.53
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	
DEFERRED TAX ASSETS	1-12-01-010	704,199,304.06	
ADVANCES FOR OPERATING EX	1-99-01-010		34,301.00
ADVANCES TO CONTRACTOR/SU	1-99-02-010	2,926,103.92	
CREDITABLE INPUT TAX	1-99-02-070	1,308,570.80	
WITHHOLDING TAX AT SOURCE	1-99-02-080	1,343,534.34	
OTH PREPAYMENTS	1-99-02-990	17,816.63	
OTH DEPOSITS	1-99-03-990	257,091,350.96	
OTH ASSETS-Foreclosed Property	1-99-99-020	55,838,700.00	
OTH ASSETS	1-99-99-990	22,161,941.98	
OTH ASSETS	1-99-99-990	84,675,663.20	
ACCUM.IMP.LOSS-OTHER ASSE	1-99-99-991		84,413,120.91
ACCUM.IMP.LOSS-OTHER ASSE	1-99-99-992		13,932.51
ACCTS PAYABLE	2-01-01-010		20,149,515.42
DUE TO OFFICERS & EMPL-SA	2-01-01-020	2,201,370.42	
SERVICE CONCESSION ARRANG	2-01-01-090		22,161,941.98
OTH FINANCIAL LIABILITIES	2-01-99-990		33,798,747.65
DUE TO BIR-WTAX ON COMPNS	2-02-01-010		740,772.97
DUE TO GSIS	2-02-01-020		1,910,875.03
DUE TO PAG-IBIG-MULTI PUR	2-02-01-030		91,503.15
DUE TO PHILHEALTH	2-02-01-040		452,790.74
DUE TO SUBS/JOINT VENTURE	2-02-01-080		170,099,912.37
INCOME TAX PAYABLE	2-02-01-130	14,198,154.00	
DUE TO OTHERS	2-02-02-990		166,921.59
TRUST LIAB - DES FUND	2-04-01-010		316,359,792.83
GUARANTY/SECURITY DEPOSIT	2-04-01-040		53,871,472.31

OUTPUT TAX	2-05-01-030		50,521,014.49
OTH DEFERRED CREDITS	2-05-01-990		71,103,498.05
UNEARNED REVENUE/INCOME-I	2-05-02-010		34,855,842.94
LEAVE BENEFITS PAYABLE	2-06-01-020		36,448,817.80
DEFERRED TAX LIABILITIES	2-09-01-010		2,330,973,380.69
OTH PAYABLES	2-99-99-990		5,789,104.04
UNREALIZED GAIN (LOSS) FR	3-05-01-020		3,706,249.93
RETAINED EARNINGS/(DEFICI	3-07-01-010		33,343,360,944.39
SHARE CAPITAL	3-08-01-010		3,114,595,519.00
RENT/LEASE INCOME	4-02-02-050		261,125,802.17
WATERWORKS SYSTEM FEES	4-02-02-090		37,623,821.07
SEAPORT SYSTEM FEES	4-02-02-110		15,455,333.39
SALES REVENUE - BANKED GA	4-02-02-160		1,827,485,118.58
INTEREST INCOME	4-02-02-210		461,866,495.42
FINES & PENALTIES	4-02-02-230		1,574,269.99
MANAGEMENT FEES	4-02-02-340		150,513.92
OTH BUSINESS INCOME	4-02-02-990		57,615,859.20
GAIN ON FOREIGN EXCHGE (F	4-05-01-010		87,405,497.99
GAIN ON SALE OF UNSERVICE	4-05-01-170		127,920.97
MISCELLANEOUS INCOME	4-06-99-990		8,431,754.52
SALARIES & WAGES-REGULAR	5-01-01-010	74,939,109.43	
PERSONNEL ECONOMIC RELIEF	5-01-02-010	2,265,340.87	
REPRESENTATION ALLOWANCE	5-01-02-020	2,202,000.00	
TRANSPORTATION ALLOWANCE	5-01-02-030	1,234,000.00	
CLOTHING ALLOWANCE	5-01-02-040	875,000.00	
HONORARIA	5-01-02-100	124,500.00	
LONGEVITY PAY	5-01-02-120	45,000.00	
OT & NIGHT PAY	5-01-02-130	2,947,108.94	
YEAR END BONUS	5-01-02-140	370,353.70	
CASH GIFT	5-01-02-150	26,250.00	
MID YEAR BONUS	5-01-02-160	8,290,084.00	
DIRECTORS AND COMMITTEE M	5-01-02-170	1,779,000.00	
OTHER BONUSES & ALLOW	5-01-02-990	48,000.00	
RETIREMENT & LIFE INSURAN	5-01-03-010	8,992,507.64	
PAG-IBIG CONTRIBUTIONS	5-01-03-020	229,000.00	
PHILHEALTH CONTRIBUTIONS	5-01-03-030	1,759,455.82	
EMPLOYEES COMPENSATION IN	5-01-03-040	114,900.00	
RETIREMENT GRATUITY	5-01-04-020	160,000.00	
TERMINAL LEAVE	5-01-04-030	1,715,477.14	
TRAVELING EXPENSES-LOCAL	5-02-01-010	2,381,689.57	
TRAVELING EXPENSES-FOREIG	5-02-01-020	1,207,117.56	
TRAINING EXPENSES	5-02-02-010	1,583,676.91	
OFFICE SUPPLIES EXPENSES	5-02-03-010	573,070.93	
ACCOUNTABLE FORMS EXPENSE	5-02-03-020	173,400.00	
MEDICAL, DENTAL & LABORAT	5-02-03-080	84,033.61	
FUEL, OIL & LUBRICANTS EX	5-02-03-090	2,136,406.45	
SEMI-EXPENDABLE MACHINERY	5-02-03-210	2,793,573.82	
SEMI-EXPENDABLE FURNITURE	5-02-03-220	98,194.29	
ELECTRICAL MATERIALS & SU	5-02-03-260	787,266.97	
OTH SUPPLIES & MATERIALS	5-02-03-990	2,436,531.23	

WATER EXPENSES	5-02-04-010	2,588,773.35	
ELECTRICITY EXPENSES	5-02-04-020	17,057,852.20	
OTH UTILITY EXPENSES	5-02-04-990	150,605.10	
POSTAGE & COURIER SERVICE	5-02-05-010	32,201.30	
TELEPHONE EXPENSES	5-02-05-020	1,616,160.10	
INTERNET SUBSCRIPTION EXP	5-02-05-030	1,607,705.46	
EXTRAORDINARY & MISCELLAN	5-02-10-030	143,952.00	
LEGAL SERVICES	5-02-11-010	300.00	
AUDITING SERVICES	5-02-11-020	5,973,374.98	
CONSULTANCY SERVICES	5-02-11-030	1,981,483.46	
OTH PROFESSIONAL SERVICES	5-02-11-990	5,839,727.03	
JANITORIAL SERVICES	5-02-12-020	602,844.23	
SECURITY SERVICES	5-02-12-030	14,465,548.79	
OTH GENERAL SERVICES	5-02-12-990	2,806,018.35	
REPAIRS & MAINT-BUILDINGS	5-02-13-040	2,320,569.99	
REPAIRS & MAINT-MACHINERY	5-02-13-050	913,805.66	
REPAIRS & MAINT-TRANSPORT	5-02-13-060	962,105.70	
REPAIRS & MAINT-FURNITURE	5-02-13-070	18,214.29	
SEMI-EXPENDABLE MACHINERY	5-02-13-210	1,232.00	
REPAIRS & MAINT-OTH PROPE	5-02-13-990	5,190.50	
TAXES, DUTIES & LICENSES	5-02-15-010	47,000,938.62	
FIDELITY BOND PREMIUMS	5-02-15-020	242,928.75	
INSURANCE EXPENSES	5-02-15-030	7,610,730.86	
INCOME TAX EXPENSES	5-02-15-040	356,325,422.00	
ADVERTISING, PROMO & MKTN	5-02-99-010	81,810.00	
PRINTING & PUBLICATION EX	5-02-99-020	7,200.00	
REPRESENTATION EXPENSES	5-02-99-030	2,341,483.70	
RENT/LEASE EXPENSES	5-02-99-050	1,057,902.89	
MEMBERSHIP DUES & CONTRIB	5-02-99-060	952,272.62	
SUBSCRIPTION EXPENSES	5-02-99-070	414,407.91	
MAJOR EVENTS & CONVENTION	5-02-99-180	5,579,522.67	
OTH MAINTENANCE & OPERATI	5-02-99-990	1,771,225.61	
FIN EXP-MGT.SUPERVISION/T	5-03-01-010	4,877,810.50	
BANK CHARGES	5-03-01-040	86,496.56	
COST OF SALES	5-04-02-010	513,704,085.85	
DEPRECIATION-INVESTMNT PR	5-05-01-010	7,175,962.08	
DEPRECIATION-LAND IMPRVME	5-05-01-020	219,002.58	
DEPRECIATION-BLDG & OTH S	5-05-01-040	3,872,157.06	
DEPRECIATION-MACHNERY & E	5-05-01-050	1,363,945.07	
DEPRECIATION-TRANSPO EQUI	5-05-01-060	5,597,528.58	
DEPRECIATION-FURN, FIX &	5-05-01-070	2,400,012.29	
LOSS ON FOREX	5-05-04-010	93,587,753.05	
OTH LOSSES	5-05-04-990	1,735.71	
		46,636,873,619.66	46,636,873,619.66