Government Corporation Name	PHILIPPINE NATIONAL OIL COMPANY		
Cluster			
Region			
Year	SEPTEMBER 30, 2026		
Fund			
Account Title	Account Code	Corporate Fund	
CASH-COLLECTING OFFICER	1-01-01-010	10,501,882.88	
PETTY CASH	1-01-01-020	700,000.00	
CASH IN BANK-LOCAL, CURRE	1-01-02-020	139,068,167.29	
CASH IN BANK-LOCAL, SAVIN	1-01-02-030		39,155,689.49
CASH IN BANK-FOREIGN, SAV	1-01-03-030	1,430,703,292.98	
Cash Equivalents-Others-L	1-01-05-020	1,356,213,577.28	
INVESTMNT IN TBILLS-LOCAL	1-02-02-010	5,012,401,016.73	
INVESTMNT IN BONDS-LOCAL	1-02-02-050	10,255,370,512.00	
PREMIUM ON INVESTMNT IN B	1-02-02-053		30,511,531.84
INVESTMENT IN ASSOC./AFFI	1-02-06-010	115,869,563.75	
FIN. ASSETS - AVAILABLE F	1-02-08-010	7,350,000.00	
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
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	269,289,710.80	
ALLOW FOR IMPAIRMNT-ACCTS	1-03-01-012		51,748.42
INTERESTS RECEIVABLE - PN	1-03-01-050	2,389,202.44	
LOANS RECEIVABLE-OTH GOVE	1-03-01-070	69,913,074.42	
ALLOW FOR IMPRMT-LOANS RE	1-03-01-072		63,102,663.47
OPERATING LEASE RECEIVABL	1-03-02-010	258,204,268.67	
ALLOW FOR IMP-OPR LEASE R	1-03-02-012		169,678,186.55
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	1,615,280,881.50	
ALLOW FOR IMPAIRMENT-DUE	1-03-03-062		1,602,504,839.04
RECEIVABLES-DISALLOWANCES	1-03-99-010	1,258,066.83	
DUE FROM OFFICERS & EMPLO	1-03-99-020	5,900,018.13	
ALLOW FOR IMPRMT-DUE FRM	1-03-99-022		842,558.13
OTHER RECEIVABLES	1-03-99-990	105,435,957.23	
ALLOW FOR IMPAIRMNT-OTH R	1-03-99-992		30,720,562.95
MERCH&ISE INVENTORY	1-04-01-010	8,305,430,371.29	
INVSTMNT PROPERTY, L&	1-05-01-010	2,644,060,207.75	
ACCUM IMPAIRMENT LOSS-INV	1-05-01-012		84,110,168.34
INVSTMNT PROPERTY, BLDG I	1-05-01-020	188,323,827.75	
ACCUM. DEPR-INVSTMNT PROP	1-05-01-021		153,660,139.45
ACCUM. DEPR-INVSTMNT PROP	1-05-01-991		797,523.51
LAND	1-06-01-010	49,891,285.71	
OTH L& IMPRVMNTS-DAVAO	1-06-02-990	5,397,649.99	
ACCUM. DEPR-OTH L& IMPRVM	1-06-02-991		902,124.01
POWER SUPPLY SYSTEMS-PNOC	1-06-03-050	19,173,864.93	
ACCUM DEPR-POWER SUP SYS-	1-06-03-051		688,377.06
BUILDINGS	1-06-04-010	391,393,201.47	

Account Title	Account Code	Corporate Fund	
ACCUM. DEPR-BUILDINGS	1-06-04-011		352,930,438.83
OTH STRUCTURES	1-06-04-990	172,083,687.03	
ACCUM. DEPR-OTH STRUCTURE	1-06-04-991		32,697,878.53
OFFICE EQUIPMENT	1-06-05-020	4,028,302.69	
ACCUM. DEPR-OFFICE EQUIPM	1-06-05-021		2,187,926.97
INFORMATION & COMMUNICATI	1-06-05-030	45,177,761.63	
ACCUM DEPR-INFO & COMMUNI	1-06-05-031		28,038,124.85
COMMUNICATION EQUIPMENT	1-06-05-070	1,100,030.87	
ACCUM. DEPR-COMMUNICATION	1-06-05-071		1,053,488.92
DISASTER RESPONSE AND RES	1-06-05-090	462,503.09	
ACCUM. DEPR-DISASTER RESP	1-06-05-091		309,049.58
OTHER MACHINERY & EQUIPME	1-06-05-990	34,077,639.75	
ACCUM. DEPR-OTH MACHINERY	1-06-05-991		26,721,689.39
MOTOR VEHICLES	1-06-06-010	47,547,078.05	
ACCUM. DEPR-MOTOR VEHICLE	1-06-06-011		30,671,127.79
WATERCRAFTS	1-06-06-040	694,642.86	
ACCUM. DEPR-WATERCRAFTS	1-06-06-041		659,910.72
OTH TRANSPORTATION EQUIPM	1-06-06-990	26,179,320.71	
ACCUM DEPR-OTH TRANSPORTA	1-06-06-991		13,733,482.47
FURNITURE & FIXTURES	1-06-07-010	1,133,472.21	
ACCUM DEPR-FURNITURE & FI	1-06-07-011		742,798.49
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	
DEVELOPMENT IN PROGRESS COMPUTER	1-08-98-020	787,500.00	
DEFERRED TAX ASSETS	1-12-01-010	708,107,769.29	
ADVANCES FOR OPERATING EX	1-99-01-010	137,481.13	
ADVANCES TO CONTRACTOR/SU	1-99-02-010	218,276,799.64	
CREDITABLE INPUT TAX	1-99-02-070	74,041.12	
WITHHOLDING TAX AT SOURCE	1-99-02-080	8,029,433.33	
OTH PREPAYMENTS	1-99-02-990	12,141,025.15	
OTH DEPOSITS	1-99-03-990	273,266,813.47	
OTH ASSETS-Foreclosed Property	1-99-99-020	55,838,700.00	
OTH ASSETS	1-99-99-990	1,867,522.09	
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		124,153,092.35
DUE TO OFFICERS & EMPL-SA	2-01-01-020		1,330,101.71
SERVICE CONCESSION ARRANG	2-01-01-090		1,867,522.09
OTH FINANCIAL LIABILITIES	2-01-99-990		24,938,105.07
DUE TO BIR-WTAX ON COMPNS	2-02-01-010		1,586,562.23
DUE TO GSIS	2-02-01-020		3,013,653.45
DUE TO PAG-IBIG-MULTI PUR	2-02-01-030		87,505.30
DUE TO PHILHEALTH	2-02-01-040		582,930.96
DUE TO SUBS/JOINT VENTURE	2-02-01-080		199,252,845.27
DUE TO OTHERS	2-02-02-990		142,780.23
TRUST LIABILITY	2-04-01-010		3,134,054,326.98
GUARANTY/SECURITY DEPOSIT	2-04-01-040		173,700,135.51

Account Title	Account Code	Corporate Fund	
OUTPUT TAX	2-05-01-030		132,223,789.75
OTH DEFERRED CREDITS	2-05-01-990		28,521,851.88
UNEARNED REVENUE/INCOME-I	2-05-02-010		28,713,818.87
LEAVE BENEFITS PAYABLE	2-06-01-020		51,173,949.79
OTHER PROVISION	2-06-01-990		16,545,764.42
DEFERRED TAX LIABILITIES	2-09-01-010		125,249,609.65
OTH PAYABLES	2-99-99-990		4,704,736.93
UNREALIZED GAIN (LOSS) FR	3-05-01-020		3,451,249.93
RETAINED EARNINGS/(DEFICI	3-07-01-010		27,752,673,411.36
SHARE CAPITAL	3-08-01-010		3,114,595,519.00
RENT/LEASE INCOME	4-02-02-050		199,300,269.74
WATERWORKS SYSTEM FEES	4-02-02-090		33,411,330.60
POWER SUPPLY SYSTEM FEES	4-02-02-100		114,676.53
SEAPORT SYSTEM FEES	4-02-02-110		14,667,328.28
SALES REVENUE - BANKED GA	4-02-02-160		2,839,875,636.13
INTEREST INCOME	4-02-02-210		540,962,493.78
FINES & PENALTIES	4-02-02-230		126,453.55
MANAGEMENT FEES	4-02-02-340		23,737,830.30
OTH BUSINESS INCOME	4-02-02-990		47,169,374.53
GAIN ON FOREIGN EXCHGE (F	4-05-01-010		31,716,176.65
MISCELLANEOUS INCOME	4-06-99-990		1,946,288.70
SALARIES & WAGES-REGULAR	5-01-01-010	103,466,747.85	
PERSONNEL ECONOMIC RELIEF	5-01-02-010	2,327,545.45	
REPRESENTATION ALLOWANCE	5-01-02-020	2,010,250.00	
TRANSPORTATION ALLOWANCE	5-01-02-030	999,875.00	
CLOTHING ALLOWANCE	5-01-02-040	840,000.00	
HONORARIA	5-01-02-100	170,000.00	
OT & NIGHT PAY	5-01-02-130	3,074,450.93	
YEAR END BONUS	5-01-02-140	157,714.80	
CASH GIFT	5-01-02-150	8,000.00	
MID YEAR BONUS	5-01-02-160	11,042,711.00	
DIRECTORS AND COMMITTEE M	5-01-02-170	3,364,000.00	
OTHER BONUSES & ALLOW	5-01-02-990	460,000.00	
RETIREMENT & LIFE INSURAN	5-01-03-010	12,396,539.56	
PAG-IBIG CONTRIBUTIONS	5-01-03-020	235,200.00	
PHILHEALTH CONTRIBUTIONS	5-01-03-030	2,229,063.06	
EMPLOYEES COMPENSATION IN	5-01-03-040	117,900.00	
PROVIDENT/WELFARE FUND CONTRIBUTIC	5-01-03-050	2,619,878.99	
TERMINAL LEAVE	5-01-04-030	208,353.38	
TRAVELING EXPENSES-LOCAL	5-02-01-010	859,807.61	
TRAVELING EXPENSES-FOREIG	5-02-01-020	20,935.00	
TRAINING EXPENSES	5-02-02-010	1,807,486.54	
OFFICE SUPPLIES EXPENSES	5-02-03-010	465,784.94	
MEDICAL, DENTAL & LABORAT	5-02-03-080	107,263.32	
FUEL, OIL & LUBRICANTS EX	5-02-03-090	2,506,022.53	
SEMI-EXPENDABLE MACHINERY	5-02-03-210	861,954.28	
SEMI-EXPENDABLE FURNITURE	5-02-03-220	10,580.36	

Account Title	Account Code	Corporate Fund	
OTH SUPPLIES & MATERIALS	5-02-03-990	1,463,136.18	
WATER EXPENSES	5-02-04-010	2,181,750.24	
ELECTRICITY EXPENSES	5-02-04-020	17,868,682.67	
OTH UTILITY EXPENSES	5-02-04-990	72,267.85	
POSTAGE & COURIER SERVICE	5-02-05-010	21,631.51	
TELEPHONE EXPENSES	5-02-05-020	1,817,961.86	
INTERNET SUBSCRIPTION EXP	5-02-05-030	1,698,159.27	
CABLE, SATELLITE, TELEGRA	5-02-05-040	1,602.54	
AWARDS/REWARDS EXPENSES	5-02-06-010	495,344.47	
EXTRAORDINARY & MISCELLAN	5-02-10-030	8,400.00	
AUDITING SERVICES	5-02-11-020	5,480,307.53	
CONSULTANCY SERVICES	5-02-11-030	10,579,465.41	
OTH PROFESSIONAL SERVICES	5-02-11-990	3,746,186.82	
JANITORIAL SERVICES	5-02-12-020	4,453,585.23	
SECURITY SERVICES	5-02-12-030	14,115,061.14	
OTH GENERAL SERVICES	5-02-12-990	6,630,588.72	
REPAIRS & MAINT-LAND IMPR	5-02-13-020	9,260.00	
REPAIRS & MAINTENANCE-INF	5-02-13-030	1,532,142.86	
REPAIRS & MAINT-BUILDINGS	5-02-13-040	1,266,294.18	
REPAIRS & MAINT-MACHINERY	5-02-13-050	213,852.04	
REPAIRS & MAINT-TRANSPORT	5-02-13-060	460,492.19	
REPAIRS & MAINT-FURNITURE	5-02-13-070	61,250.00	
SEMI-EXPENDABLE MACHINERY	5-02-13-210	5,230.00	
TAXES, DUTIES & LICENSES	5-02-15-010	35,223,546.06	
FIDELITY BOND PREMIUMS	5-02-15-020	290,741.25	
INSURANCE EXPENSES	5-02-15-030	8,331,478.06	
INCOME TAX EXPENSES	5-02-15-040	408,008,397.00	
ADVERTISING, PROMO & MKTN	5-02-99-010	10,000.00	
PRINTING & PUBLICATION EX	5-02-99-020	96,830.00	
REPRESENTATION EXPENSES	5-02-99-030	2,447,193.93	
RENT/LEASE EXPENSES	5-02-99-050	358,714.28	
MEMBERSHIP DUES & CONTRIB	5-02-99-060	2,081,780.75	
SUBSCRIPTION EXPENSES	5-02-99-070	4,013,651.43	
DOCUMENTARY STAMPS EXPENS	5-02-99-140	722.66	
MAJOR EVENTS & CONVENTION	5-02-99-180	780,596.59	
OTH MAINTENANCE & OPERATI	5-02-99-990	1,271,321.90	
FIN EXP-MGT.SUPERVISION/T	5-03-01-010	5,436,610.00	
BANK CHARGES	5-03-01-040	26,046.42	
COST OF SALES	5-04-02-010	1,700,493,340.45	
DEPRECIATION-INVESTMNT PR	5-05-01-010	7,176,959.37	
DEPRECIATION-LAND IMPRVME	5-05-01-020	369,594.72	
DEPRECIATION-POWER SUPPLY SYSTEMS	5-05-01-030	589,174.11	
DEPRECIATION-BLDG & OTH S	5-05-01-040	4,644,546.05	
DEPRECIATION-MACHNERY & E	5-05-01-050	2,138,151.11	
DEPRECIATION-TRANSPO EQUI	5-05-01-060	6,161,682.62	
DEPRECIATION-FURN, FIX &	5-05-01-070	3,533,471.37	
LOSS ON FOREX	5-05-04-010	25,455,590.78	
OTH LOSSES	5-05-04-020	5,253,734.96	
		42,347,048,396.78	42,347,048,396.78