Government Corporation Name PHILIPPINE NATIONAL OIL COMPANY Cluster			
Region			
Year	December 31, 2021		
Fund			
Account Title	Account Code	ount Code CORPORATE F	
		Debit	Credit
		aureaties de la company	Orodic
CASH-COLLECTING OFFICER HEAD OFFICE	1-01-01-010	321,533.53	
CASH IN BANK-LOCAL, CURRENT	1-01-02-020	11,910,750.85	
CASH IN BANK-LOCAL, SAVINGS CASH IN BANK-FOREIGN, SAVINGS	1-01-02-030 1-01-03-030	948,643.41	
CASH IN BANK-FOREIGN, SAVINGS CASH EQUIVALENTS-OTHERS-LOCAL	1-01-05-020	320,163,722.58	
MARKTBLE SEC-OTH-FOREIGN	1-01-05-030	316,349,116.72	
INVESTMNT IN TBILLS-LOCAL	1-02-02-010	509,552,378.53	
INVESTMNT IN BONDS-LOCAL	1-02-02-050	3,512,016,263.58	
INVESTMENT IN ASSOC./AFFI	1-02-06-010	86,633,213.95	
FIN. ASSETS - AVAILABLE FOR SALE SECURITIES	1-02-08-010	3,000,000.00	
INVSTMNT IN SUBSIDIARIES	1-02-10-010	5,628,458,348.90	000 000 071
ALLOW FOR IMPAIRMNT-INVST	1-02-10-012	500 000 000 00	826,368,674.47
INVESTMENT IN TIME DEPOSITS-LOCAL CURRENCY	1-02-11-010	560,000,000.00 199,234,831.76	
INVSTMNTS IN STOCKS ACCTS RECEIVABLE	1-02-99-010 1-03-01-010	68,259,089.81	
ALLOW FOR IMPAIRMNT-ACCTS	1-03-01-010	00,200,000.01	62,761.75
INTERESTS RECEIVABLE - PN	1-03-01-050	1,061,313.24	
LOANS RECEIVABLE-OTH GOVERNMENT CORPORATIONS	1-03-01-070	61,662,663.47	
OPERATING LEASE RECEIVABLE	1-03-02-010	176,051,249.96	
INTER-AGENCY RCV-DUE FRM SUBSIDIARIES	1-03-03-060	1,599,165,318.95	
ALLOW FOR IMPAIRMENT-DUE	1-03-03-062		1,553,540,876.05
ALLOW FOR IMPRMT-LOANS RE	1-03-01-072		28,364,054.80
ALLOW FOR IMP-OPR LEASE R	1-03-02-012		97,310,086.81
DUE FROM GOVERNMENT CORP.	1-03-03-050	112,543,141.86	
ALLOW FOR IMPRMT-DUE FROM	1-03-03-052	4 050 000 00	112,543,141.86
RECEIVABLES - DISALLOWANCES/CHARGES DUE FROM OFFICERS & EMPLOYEES	1-03-99-010 1-03-99-020	1,258,066.83 2,503,855.10	
ALLOW FOR IMPRMT-DUE FRM	1-03-99-022	2,303,633.10	672,046.48
OTHER RECEIVABLES	1-03-05-990	1,556,661.22	072,040.40
ALLOW FOR IMPAIRMNT-OTH R	1-03-99-992		1,475,999.01
MERCH&ISE INVENTORY	1-04-01-010	13,405,958,610.35	
INVSTMNT PROPERTY, LAND	1-05-01-010	10,940,672,971.28	
INVSTMNT PROPERTY, BLDG IMPROVEMENTS	1-05-01-020	167,687,665.10	
ACCUM. DEPR-INVSTMNT PROPERTY	1-05-01-021		105,689,966.20
ACCUM. DEPR-INVSTMNT PROPERTY-OTHERS	1-05-01-991		2,606,542.54
LAND	1-06-01-010	545,829,528.57	
OTH L& IMPRVMNTS-DAVAO	1-06-02-990	455,134.38	242 455 70
ACCUM. DEPR-OTH LAND IMPRVMTS	1-06-02-991	371,486,996.11	243,455.70
ACCUM. DEPR-BUILDINGS	1-06-04-010 1-06-04-011	371,480,990.11	350,580,025.19
OTH STRUCTURES	1-06-04-990	54,052,273.09	000,000,020.10
ACCUM. DEPR-OTH STRUCTURES	1-06-04-991	0.1,002,2.0.00	15,644,952.06
DISASTER RESPONSE AND RESCUE EQUIPEMNT	1-06-05-090	275,874.96	
ACCUM. DEPR-DISASTER RESPONSE AND RESCUE EQUIPMENT	1-06-05-091		60,586.74
OFFICE EQUIPMENT	1-06-05-020	1,834,959.39	
ACCUM. DEPR-OFFICE EQUIPMENT	1-06-05-021		683,704.07
INFORMATION & COMMUNICATION EQUIPMENT	1-06-05-030	39,430,504.15	AT AFA 50.1
ACCUM DEPR-INFO & COMMUNICATION EQUIPMENT	1-06-05-031	4.005.700.50	37,650,561.97
COMMUNICATION EQUIPMENT ACCUM. DEPR-COMMUNICATION EQUIPMENT	1-06-05-070 1-06-05-071	1,965,790.52	1,297,972.18
TECHNICAL&SCIENTIFIC EQUIPMENT	1-06-05-140	37,946.43	1,201,012.10
ACCUM DEPR-TECHNICAL&SCIENTIFIC EQUIPMENT	1-06-05-141	0.10.10	30,040.8
OTH MACHINERY & EQUIPMENT	1-06-05-990	25,380,146.60	- Louisian
ACCUM. DEPR-OTH MACHINERY	1-06-05-991		9,915,699.29
MOTOR VEHICLES	1-06-06-010	27,513,841.07	
WATERCRAFTS	1-06-06-040	694,642.86	
ACCUM. DEPR-WATERCRAFTS	1-06-06-041		164,977.66
ACCUM. DEPR-MOTOR VEHICLE	1-06-06-011		21,424,180.23
COMPUTER SOFTWARE	1-08-01-020	48,816.96	10.070 1
ACCUM AMORTIZATION-COMPUT	1-08-01-021 1-12-01-010	656,471,350.64	46,376.1
INPUT TAX	1-99-02-060	10,259,724.27	

Account Title	Account Code	CORPORATE FUND	
		Debit	Credit
OTH PREPAYMENTS	1-99-02-990	10,338,559.40	
OTH DEPOSITS	1-99-03-990	225,988,343.97	
OTHER ASSETS-OTHERS	1-99-99-990	134,683,324.44	04 440 400 04
ACCUM.IMP.LOSS-OTHER ASSETS	1-99-99-991		84,413,120.91
ACCUM.IMP.LOSS-OTHER ASSETS	1-99-99-992		13,932.51
ACCTS PAYABLE	2-01-01-010		1,676,164.80 5,892,072.96
DUE TO OFFICERS & EMPL-SAL & COM PAYABLE	2-01-01-020		90,038,580.08
OTH FINANCIAL LIABILITIES	2-01-99-990 2-02-01-010		5,234,252.20
DUE TO BIR-WTAX ON COMPNSATION	2-02-01-010		2,006,926.26
DUE TO GSIS DUE TO PAG-IBIG-MULTI PURPOSE COOPERATIVE	2-02-01-030		46,813.92
DUE TO PAIG-BIIG-MOLTI PORPOSE COOFERATIVE	2-02-01-040		177,190.07
DUE TO SUBS/JOINT VENTURE	2-02-01-080		67,173,292.84
INCOME TAX PAYABLE	2-02-01-130		0.07
GUARANTY/SECURITY DEPOSIT	2-04-01-040		49,019,656.57
OUTPUT TAX	2-05-01-030		28,469,084.49
OTH DEFERRED CREDITS	2-05-01-990		248,972,028.87
UNEARNED REVENUE/INCOME-INC. OTHERS	2-05-02-010		4,737,760.32
LEAVE BENEFITS PAYABLE	2-06-01-020		32,757,942.90
DEFERRED TAX LIABILITIES	2-09-01-010		2,330,760,616.85 758,030,204.88
DIVIDENDS PAYABLE	2-99-99-090		8,535,432.83
OTH PAYABLES	2-99-99-990		223,362,871.65
TRUST LIAB - DES FUND	2-04-01-010 3-07-01-010		28.504.933.739.35
RETAINED EARNINGS/(DEFICIT)	3-08-01-010		3.114.595.519.00
SHARE CAPITAL	3-10-01-010	471,250.07	0,111,1000,101,101
CUMULATIVE CHANGES IN FV	4-02-02-050	17 1,200.01	447,451,926.52
RENT/LEASE INCOME	4-02-02-160	and the second second	64,600,095.43
SALES REVENUE - BANKED GAS OTHER BUSINESS INCOME	4-02-02-990		68,653,862.59
INTEREST INCOME	4-02-02-210		131,204,122.06
FINES & PENALTIES- INC.	4-02-02-230		193,928.59
SHARE IN PROFIT/REV. OF ASSOC.	4-02-02-280		1,245,536.51
GAIN ON FOREIGN EXCHGE (FOREX)	4-05-01-010		19,480,588.24
GAIN ON SALE OF PPE	4-05-01-040		819,138.38
OTH GAINS-FINANCIAL ASSET	4-05-01-990		2,007,220.16
MISCELLANEOUS INCOME	4-06-03-990	05 555 000 00	788,276,495.87
SALARIES & WAGES-REGULAR	5-01-01-010	85,555,238.88	
PERSONNEL ECONOMIC RELIEF	5-01-02-010	3,125,096.28	
REPRESENTATION ALLOWANCE	5-01-02-020	2,531,125.00	
TRANSPORTATION ALLOWANCE	5-01-02-030	1,663,125.00 792,000.00	
CLOTHING ALLOWANCE	5-01-02-040 5-01-02-100	186,500.00	
HONORARIA	5-01-02-100	588,000.00	
HAZARD PAY	5-01-02-110	40,000.00	
LONGEVITY PAY	5-01-02-120	2,591,457.52	
OT & NIGHT PAY	5-01-02-140	7,251,235.05	
YEAR END BONUS CASH GIFT	5-01-02-150	661,500.00	
DIRECTORS & COMMITTEE MEMBER'S FEES	5-01-02-170	1,770,000.00	
OTHER BONUSES & ALLOW	5-01-02-990	13,964,065.32	
RETIREMENT & LIFE INSURANCE	5-01-03-010	10,093,606.12	
PAG-IBIG CONTRIBUTIONS	5-01-03-020	155,700.00	
PHILHEALTH CONTRIBUTIONS	5-01-03-030	1,053,579.50	
EMPLOYEES COMPENSATION INS. PREMIUMS	5-01-03-040	155,700.00	
TERMINAL LEAVE	5-01-04-030	5,512,730.04	
TRAVELING EXPENSES-LOCAL	5-02-01-010	428,980.00	
TRAINING EXPENSES	5-02-02-010	1,013,945.84 272,186.61	
ACCOUNTABLE FORMS EXPENSES	5-02-03-020 5-02-03-030	71,301.68	
NON-ACCOUNTABLE FORMS EXPENSES	5-02-03-030	582.044.05	
OFFICE SUPPLIES EXPENSES	5-02-03-080	607,257.57	
MEDICAL, DENTAL & LABORATORY SUPPLIES EXP.	5-02-03-080	2,331,995.33	
FUEL, OIL & LUBRICANTS EXPENSE	5-02-03-210	139,882.79	
SEMI-EXPENDABLE MACHINERY	5-02-03-220	10,970.00	
SEMI-EXPENDABLE FURNITURE OTH SUPPLIES & MATERIALS	5-02-03-990	2,855,755.83	
WATER EXPENSES	5-02-04-010	1,165,716.72	
ELECTRICITY EXPENSES	5-02-04-020	8,642,043.58	
OTH UTILITY EXPENSES	5-02-04-990	196,893.57	
POSTAGE & COURIER SERVICE	5-02-05-010	72,389.49	
TELEPHONE EXPENSES	5-02-05-020	2,965,750.92	
INTERNET SUBSCRIPTION EXPENSE	5-02-05-030	1,457,893.83	Control of the Contro
CABLE, SATELLITE, TELEGRAM & RADIO EXP.	5-02-05-040	95,105.59	

Account Title	Account Code	CORPORATE FUND	
		Debit	Credit
LEGAL SERVICES	5-02-11-010	22,500.00	
AUDITING SERVICES	5-02-11-020	3,418,404.00	
CONSULTANCY SERVICES	5-02-11-030	166,000.00	
OTH PROFESSIONAL SERVICES	5-02-11-990	5.069,603,34	
JANITORIAL SERVICES	5-02-12-020	8,574,460.33	
SECURITY SERVICES	5-02-12-030	27,028,657.33	
OTH GENERAL SERVICES	5-02-12-990	14,197,007.27	Deck
REPAIRS & MAINT-MACHINERY	5-02-13-050	248,576.08	
REPAIRS & MAINT-BUILDINGS	5-02-13-040	4,659,067.44	
REPAIRS & MAINT-TRANSPORTATION EQUIPMENT	5-02-13-060	1,218,389.89	
TAXES, DUTIES & LICENSES	5-02-15-010	14,295,630.78	
FIDELITY BOND PREMIUMS	5-02-15-020	286,676.25	
INSURANCE EXPENSES	5-02-15-030	5,023,488.21	
INCOME TAX EXPENSES	5-02-15-040		141,129,194.07
ADVERTISING, PROMO & MKTNG, EXPENSE	5-02-99-010	195,431.22	
PRINTING & PUBLICATION EXPENSE	5-02-99-020	55,348.00	
REPRESENTATION EXPENSES	5-02-99-030	3.006.684.05	
MEMBERSHIP DUES & CONTRIBUTIONS	5-02-99-060	400,836,39	
SUBSCRIPTION EXPENSES	5-02-99-070	549,966,09	
MAJOR EVENTS & CONVENTION EXPENSE	5-02-99-180	1,555,674.05	
OTH MAINTENANCE & OPERATING EXPENSES	5-02-99-990	6,186,064,45	
FIN EXP-MGT.SUPERVISION/TRUSTEESHIP FEES	5-03-01-010	971,150.00	
BANK CHARGES	5-03-01-040	103,255,69	
COST OF SALES	5-04-02-010	23,145,016.46	
DEPRECIATION-INVESTMNT PROPERTY	5-05-01-010	8,516,233.90	
DEPRECIATION-LAND IMPRVMENTS	5-05-01-020	44,269,68	
DEPRECIATION-BLDG & OTH STRUCTURES	5-05-01-040	34.106.964.71	
DEPRECIATION-MACHNERY & EQUIPMENT	5-05-01-050	4,909,754.23	
DEPRECIATION-TRANSPO EQUIPMENT	5-05-01-060	1,242,691.56	
DEPRECIATION-FURN, FIX & BOOKS	5-05-01-070	2,976,897.66	
IMPAIRMNT LOSS-LOANS & RC	5-05-03-020	240,428,090.23	
LOSS ON FOREX	5-05-04-010	8,631.92	
GRAND TOTAL :		40,392,285,994.73	40,392,285,994.73

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