

Philippine National Construction Corporation

Notes:

1 Balances should be cumulative. (e.g January to June balances for As of June 30 report)

2. Should you have Other Comprehensive Income accounts, balances to be encoded in the equity portion of this template should be the beginning balance of the OCI and the movement during the year of the OCI should be encoded at the OCI portion (bottom part) of this template.

3. Should there be no current or non-current balance for those assets and liabilities that can be classified as both, please input zero in the debit or credit column.

Account Code	Account Title	As of December 31, 2024	
		Debit	Credit
1000000 Assets		65,080,326,343.62	2,756,372,599.17
1000000 Current Assets		3,942,970,632.87	198,713,799.26
1010000 Cash and Cash Equivalents		128,894,489.16	-
10101000 Cash on Hand		315,000.00	-
10101020 Petty Cash		315,000.00	
10102000 Cash in Bank-Local Currency		128,579,489.16	-
10102020 Cash in Bank-Local Currency, Current Account		125,599,358.33	
10102030 Cash in Bank-Local Currency, Savings Account		2,980,130.83	
10105000 Cash Equivalents		-	-
10105020 Time Deposits-Local Currency			
10105060 Special Savings Deposit-Local Currency			
10200000 Investments		2,913,899,615.45	-
10211000 Investments in Time Deposits		2,913,899,615.45	-
10211010 Investments in Time Deposits-Local Currency		2,913,899,615.45	
10213000 Financial Assets at Fair Value Through Other Comprehensive Income		-	-
10213010 Financial Assets at Fair Value Through Other Comprehensive Income			
10299000 Other Investments		-	-
10299010 Investments in Stocks			
10299012 Allowance for Impairment-Investments in Stocks			
10299990 Other Investments			
10299992 Allowance for Impairment-Other Investments			
10300000 Receivables		835,176,764.04	194,713,837.04
10301000 Loans and Receivable Accounts		257,273,491.01	117,472,087.67
10301010 Accounts Receivable		195,857,932.47	
10301012 Allowance for Impairment-Accounts Receivable			117,308,588.37
10301050 Interests Receivable		32,470,035.19	
10301052 Allowance for Impairment-Interests Receivable			163,499.30
10301090 Contributions and Premiums Receivable		70,000.00	
10301092 Allowance for Impairment-Contributions and Premiums Receivable			
10301220 Receivables from Joint Ventures		28,875,523.35	
10301222 Allowance for Impairment-Receivables from Joint Ventures			
10302000 Lease Receivable		263,018,773.95	54,828,519.11
10302010 Operating Lease Receivable		263,018,773.95	
10302012 Allowance for Impairment-Operating Lease Receivable			54,828,519.11
10303000 Inter-Agency Receivables		150,700,082.07	-
10303010 Due from National Government Agencies		150,000,000.00	
10303012 Allowance for Impairment-Due from National Government Agencies			
10303060 Due from Subsidiaries		700,082.07	
10303062 Allowance for Impairment-Due from Subsidiaries			
10303080 Due from Associates/Affiliates			
10303082 Allowance for Impairment-Due from Associates/Affiliates			
10399000 Other Receivables		164,184,417.01	22,413,230.26
10399020 Due from Officers and Employees		161,669.10	
10399022 Allowance for Impairment-Due from Officers and Employees			28,169.48
10399990 Other Receivables		164,022,747.91	
10399992 Allowance for Impairment-Other Receivables			22,385,060.78
10400000 Inventories		6,443,813.86	3,999,962.22
10404000 Inventory Held for Consumption		6,443,813.86	3,999,962.22
10404010 Office Supplies Inventory		713,013.89	
10404070 Medical, Dental and Laboratory Supplies Inventory		555,775.54	
10404080 Fuel, Oil and Lubricants Inventory		429,138.24	
10404130 Construction Materials Inventory		-	
10404990 Other Supplies and Materials Inventory		4,745,886.19	
10404992 Allowance for Impairment-Other Supplies and Materials Inventory			3,999,962.22
19900000 Other Assets		58,555,950.36	-
19902000 Prepayments		58,555,950.36	-
19902030 Prepaid Registration		823,209.43	
19902050 Prepaid Insurance		547,461.96	
19902060 Input Tax			
19902070 Creditable Input Tax		74,571.46	
19902080 Withholding Tax at Source		57,074,801.26	
19902990 Other Prepayments		35,906.25	
19903000 Deposits		-	-
19903020 Guaranty Deposits			
19903990 Other Deposits			
19999000 Other Assets		-	-
19999080 Deferred Charges/Losses			
19999990 Other Assets			
19999992 Accumulated Impairment Losses-Other Assets			
10000000 Non-current Assets		61,137,355,710.75	2,557,658,799.91
10200000 Investments		1,727,556,963.73	177,467,410.58
10205000 Investments in Joint Venture		1,485,816,700.00	-
10205010 Investments in Joint Ventures		1,485,816,700.00	
10206000 Investments in Associates/Affiliates		-	-
10206010 Investments in Associates/Affiliates			
10210000 Investments in Subsidiaries		225,193,889.26	163,993,889.06
10210010 Investments in Subsidiaries		225,193,889.26	
10210012 Allowance for Impairment-Investments in Subsidiaries			163,993,889.06
10211000 Investments in Time Deposits		-	-
10211010 Investments in Time Deposits-Local Currency			
10213000 Financial Assets at Fair Value Through Other Comprehensive Income		796,970.00	-
10213010 Financial Assets at Fair Value Through Other Comprehensive Income		796,970.00	
10299000 Other Investments		15,749,404.47	13,473,521.52
10299010 Investments in Stocks		13,368,079.47	
10299012 Allowance for Impairment-Investments in Stocks			13,186,921.52
10299990 Other Investments		2,381,325.00	
10299992 Allowance for Impairment-Other Investments			286,600.00
10300000 Receivables		103,312,641.23	4,820,951.00
10301000 Loans and Receivable Accounts		50,879,182.48	4,151,565.13
10301010 Accounts Receivable		50,879,182.48	
10301012 Allowance for Impairment-Accounts Receivable			4,151,565.13
10301050 Interests Receivable			
10301052 Allowance for Impairment-Interests Receivable			
10301090 Contributions and Premiums Receivable			
10301092 Allowance for Impairment-Contributions and Premiums Receivable			
10301220 Receivables from Joint Ventures			
10301222 Allowance for Impairment-Receivables from Joint Ventures			
10303000 Inter-Agency Receivables		-	-
10303010 Due from National Government Agencies			
10303012 Allowance for Impairment-Due from National Government Agencies			
10303060 Due from Subsidiaries			
10303062 Allowance for Impairment-Due from Subsidiaries			
10303080 Due from Associates/Affiliates			
10303082 Allowance for Impairment-Due from Associates/Affiliates			
10399000 Other Receivables		52,433,458.75	669,385.87
10399020 Due from Officers and Employees		52,433,458.75	
10399022 Allowance for Impairment-Due from Officers and Employees			669,385.87
10399990 Other Receivables			
10399992 Allowance for Impairment-Other Receivables			

10500000 Investment Property	54,520,794,386.57	4,017,629.21
10501000 Land and Buildings	54,520,794,386.57	4,017,629.21
10501010 Investment Property, Land	54,195,128,000.00	
10501020 Investment Property, Buildings	325,666,386.57	
10501021 Accumulated Depreciation-Investment Property, Buildings		4,017,629.21
10600000 Property, Plant and Equipment	4,664,705,513.77	2,363,540,532.38
10601000 Land	2,268,135,528.40	-
10601010 Land	2,268,135,528.40	
10602000 Land Improvements	24,399,465.34	23,622,465.34
10602990 Other Land Improvements	24,399,465.34	
10602991 Accumulated Depreciation-Other Land Improvements		23,622,465.34
10603000 Infrastructure Assets	2,182,996,127.47	2,182,996,127.47
10603010 Road Networks	2,182,996,127.47	
10603011 Accumulated Depreciation-Road Networks		2,182,996,127.47
10604000 Buildings and Other Structures	122,998,435.36	110,011,280.22
10604010 Buildings	122,998,435.36	
10604011 Accumulated Depreciation-Buildings		110,011,280.22
10605000 Machinery and Equipment	17,997,173.75	16,745,355.39
10605020 Office Equipment	2,056,842.91	
10605021 Accumulated Depreciation-Office Equipment		2,056,826.91
10605030 Information and Communication Technology Equipment	5,583,921.73	
10605031 Accumulated Depreciation-Information and Communication Technology Equipment		5,326,380.16
10605070 Communications Equipment	190,000.00	
10605071 Accumulated Depreciation-Communications Equipment		189,999.00
10605080 Construction and Heavy Equipment	4,486,176.66	
10605081 Accumulated Depreciation-Construction and Heavy Equipment		3,828,162.61
10605110 Medical Equipment	-	
10605111 Accumulated Depreciation-Medical Equipment		-
10605130 Sports Equipment	181,801.83	
10605131 Accumulated Depreciation-Sports Equipment		181,697.83
10605990 Other Machinery and Equipment	5,498,430.62	
10605991 Accumulated Depreciation-Other Machinery and Equipment		5,162,288.88
10606000 Transportation Equipment	42,495,153.57	24,481,692.10
10606010 Motor Vehicles	42,495,153.57	
10606011 Accumulated Depreciation-Motor Vehicles		24,481,692.10
10607000 Furniture, Fixtures and Books	1,309,959.75	1,309,944.73
10607010 Furniture and Fixtures	1,309,959.75	
10607011 Accumulated Depreciation-Furniture and Fixtures		1,309,944.73
10607020 Books		
10607021 Accumulated Depreciation-Books		
10609000 Leased Assets Improvements	4,373,670.13	4,373,667.13
10609010 Leased Assets Improvements, Land		
10609011 Accumulated Depreciation-Leased Assets Improvements, Land		
10609020 Leased Assets Improvements, Buildings and Other Structures	4,373,670.13	
10609021 Accumulated Depreciation-Leased Assets Improvements, Buildings and Other Structures		4,373,667.13
10800000 Intangible Assets	357,142.86	-
10898000 Development in Progress	357,142.86	-
10898020 Development in Progress-Computer Software	357,142.86	
11200000 Deferred Tax Assets	24,542,414.37	-
11201000 Deferred Tax Assets	24,542,414.37	-
11201010 Deferred Tax Assets	24,542,414.37	
19900000 Other Assets	96,086,648.22	7,812,276.74
19902000 Prepayments	-	-
19902030 Prepaid Registration		
19902050 Prepaid Insurance		
19902060 Input Tax		
19902070 Creditable Input Tax		
19902080 Withholding Tax at Source		
19902990 Other Prepayments		
19903000 Deposits	72,789,486.55	-
19903020 Guaranty Deposits	71,072,000.00	
19903990 Other Deposits	1,717,486.55	
19904000 Restricted Fund	16,262,236.29	-
19904010 Restricted Fund	16,262,236.29	
19999000 Other Assets	7,034,925.38	7,812,276.74
19999080 Deferred Charges/Losses	6,802,732.68	
19999990 Other Assets	232,192.70	
19999992 Accumulated Impairment Losses-Other Assets		7,812,276.74
20000000 Liabilities	-	25,502,631,744.76
20000000 Current Liabilities	-	11,324,579,816.43
20100000 Financial Liabilities	-	11,119,219,789.19
20101000 Payables	-	23,199,373.18
20101010 Accounts Payable		23,199,373.18
20199000 Other Financial Liabilities	-	11,096,020,416.01
20199990 Other Financial Liabilities		11,096,020,416.01
20200000 Inter-Agency Payables	-	56,630,922.49
20201000 Inter-Agency Payables	-	56,630,922.49
20201010 Due to BIR		1,033,041.74
20201030 Due to Pag-IBIG		198,762.89
20201040 Due to PhilHealth		112,287.17
20201050 Due to NGAs		-
20201110 Due to SSS		354,710.24
20201120 Value Added Tax Payable		
20201130 Income Tax Payable		54,932,120.45
20201140 Due to Associates/Affiliates		
20400000 Trust Liabilities	-	102,012,785.95
20401000 Trust Liabilities	-	102,012,785.95
20401010 Trust Liabilities		3,789,628.75
20401040 Guaranty/Security Deposits Payable		
20401050 Customers' Deposits Payable		98,223,157.20
20500000 Deferred Credits/Unearned Revenue/Income	-	46,716,318.80
20501000 Deferred Credits	-	46,716,318.80
20501010 Deferred Finance Lease Revenue		
20501030 Output Tax		13,526,754.42
20501990 Other Deferred Credits		33,189,564.38
20502000 Unearned Revenue/Income	-	-
20502010 Unearned Revenue/Income-Investment Property		
29900000 Other Payables	-	-
29999000 Other Payables	-	-
29999990 Other Payables		
20000000 Non-current Liabilities	-	14,178,051,928.33
20200000 Inter-Agency Payables	-	-
20201000 Inter-Agency Payables	-	-
20201050 Due to NGAs		
20201140 Due to Associates/Affiliates		
20400000 Trust Liabilities	-	-
20401000 Trust Liabilities	-	-
20401010 Trust Liabilities		
20401040 Guaranty/Security Deposits Payable		
20401050 Customers' Deposits Payable		
20500000 Deferred Credits/Unearned Revenue/Income	-	-
20501000 Deferred Credits	-	-
20501010 Deferred Finance Lease Revenue		
20501030 Output Tax		
20501990 Other Deferred Credits		
20502000 Unearned Revenue/Income	-	-
20502010 Unearned Revenue/Income-Investment Property		
20900000 Deferred Tax Liabilities	-	14,178,051,928.33
20901000 Deferred Tax Liabilities	-	14,178,051,928.33
20901010 Deferred Tax Liabilities		14,178,051,928.33
29900000 Other Payables	-	-
29999000 Other Payables	-	-

29999990	Other Payables		
30000000	Equity	129,066,580.09	36,516,216,900.64
30100000	Government Equity	-	-
30101000	Government Equity	-	-
30101020	Government Equity		
30200000	Revaluation Surplus	-	1,609,762,875.43
30201000	Revaluation Surplus	-	1,609,762,875.43
30201010	Revaluation Surplus		1,609,762,875.43
30500000	Unrealized Gain/(Loss)	49,000.00	-
30501000	Unrealized Gain/(Loss)	49,000.00	-
30501020	Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Instruments	49,000.00	
30700000	Retained Earnings/(Deficit)	-	26,968,673,324.08
30701000	Retained Earnings/(Deficit)	-	26,968,673,324.08
30701010	Retained Earnings/(Deficit)		26,968,673,324.08
30800000	Stockholders' Equity	129,017,580.09	7,937,780,701.13
30801000	Stockholders' Equity	129,017,580.09	7,937,780,701.13
10399060	Subscriptions Receivable	56,158,830.64	
30801010	Share Capital		2,339,916,950.64
30801020	Share Premium		46,137,443.18
30801030	Subscribed Share Capital	56,158,831.00	
30801040	Treasury Shares	16,699,918.45	
30801990	Other Equity Instruments		5,551,726,307.31
40000000	Revenue/Income	-	907,182,353.46
40200000	Service and Business Income	-	878,139,741.24
40201000	Service Income	-	-
40201990	Other Service Income		
40202000	Business Income	-	878,139,741.24
40202050	Rent/Lease Income		290,515,219.49
40202200	Dividend Income		63,065,653.50
40202210	Interest Income		133,201,944.51
40202220	Share in the Profit/Revenue of Joint Venture		391,356,923.74
40500000	Gains	-	1,224,252.94
40501000	Gains	-	1,224,252.94
40501040	Gain on Sale of Property, Plant and Equipment		1,224,252.94
40501110	Gain from Changes in Fair Value of Financial Instruments		
40501160	Gain from Changes in Fair Value of Investment Property		
40501170	Gain on Sale of Unserviceable Property		
40501990	Other Gains		
40600000	Other Non-Operating Income	-	27,818,359.28
40602000	Reversal of Impairment Loss	-	83,668.00
40602010	Reversal of Impairment Loss		83,668.00
40699000	Miscellaneous Income	-	27,734,691.28
40699990	Miscellaneous Income		27,734,691.28
50000000	Expenses	473,035,674.32	-
50100000	Personnel Services	76,319,373.18	-
50101000	Salaries and Wages	41,356,938.41	-
50101010	Salaries and Wages-Regular	41,356,938.41	
50102000	Other Compensation	24,280,038.36	-
50102040	Clothing/Uniform Allowance	374,000.00	
50102080	Productivity Incentive Allowance		
50102100	Honoraria	1,458,000.00	
50102110	Hazard Pay		
50102130	Overtime and Night Pay	1,501,905.71	
50102140	Year End Bonus	3,513,256.99	
50102150	Cash Gift	261,250.02	
50102160	Mid-Year Bonus	3,409,170.01	
50102170	Directors and Committee Members' Fees	10,744,000.15	
50102990	Other Bonuses and Allowances	3,018,455.48	
50103000	Personnel Benefit Contributions	2,575,874.74	-
50103020	Pag-IBIG Contributions	116,432.16	
50103030	PhilHealth Contributions	710,010.19	
50103040	Employees Compensation Insurance Premiums	1,749,432.39	
50103050	Provident/Welfare Fund Contributions		
50104000	Other Personnel Benefits	8,106,521.67	-
50104030	Terminal Leave Benefits	5,336,370.72	
50104990	Other Personnel Benefits	2,770,150.95	
50200000	Maintenance and Other Operating Expenses	132,467,769.91	-
50201000	Traveling Expenses	1,347,525.39	-
50201010	Traveling Expenses-Local	1,347,525.39	
50202000	Training and Scholarship Expenses	381,213.22	-
50202010	Training Expenses	381,213.22	
50203000	Supplies and Materials Expenses	5,053,056.85	-
50203010	Office Supplies Expenses	727,455.79	
50203070	Drugs and Medicines Expenses		
50203090	Fuel, Oil and Lubricants Expenses	3,241,027.26	
50203210	Semi-Expendable Machinery and Equipment Expenses	1,029,578.46	
50203220	Semi-Expendable Furniture, Fixtures and Books Expenses		
50203990	Other Supplies and Materials Expenses	54,995.34	
50204000	Utility Expenses	2,154,581.80	-
50204010	Water Expenses	351,653.17	
50204020	Electricity Expenses	1,802,928.63	
50205000	Communication Expenses	1,209,512.40	-
50205010	Postage and Courier Services	15,361.00	
50205020	Telephone Expenses	789,633.60	
50205030	Internet Subscription Expenses	387,589.16	
50205040	Cable, Satellite, Telegraph and Radio Expenses	16,928.64	
50211000	Professional Services	6,711,114.75	-
50211010	Legal Services	1,445,368.58	
50211020	Auditing Services	3,335,636.00	
50211030	Consultancy Services	-	
50211990	Other Professional Services	1,930,110.17	
50212000	General Services	17,005,787.33	-
50212020	Janitorial Services		
50212030	Security Services	14,829,359.89	
50212990	Other General Services	2,176,427.44	
50213000	Repairs and Maintenance	803,300.10	-
50213010	Repairs and Maintenance-Investment Property		
50213020	Repairs and Maintenance-Land Improvements		
50213040	Repairs and Maintenance-Buildings and Other Structures	105,477.92	
50213050	Repairs and Maintenance-Machinery and Equipment		
50213060	Repairs and Maintenance-Transportation Equipment	311,696.18	
50213070	Repairs and Maintenance-Furniture and Fixtures		
50213210	Repairs and Maintenance-Semi-Expendable Machinery and Equipment		
50213220	Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books		
50213980	Repairs and Maintenance-Others		
50213990	Repairs and Maintenance-Other Property, Plant and Equipment	386,126.00	
50215000	Taxes, Insurance Premiums and Other Fees	90,802,467.56	-
50215010	Taxes, Duties and Licenses	8,062,422.12	
50215020	Fidelity Bond Premiums		
50215030	Insurance/Reinsurance Expenses	3,447,018.39	
50215040	Income Tax Expenses	79,293,027.05	
50299000	Other Maintenance and Operating Expenses	6,999,210.51	-
50299010	Advertising, Promotional and Marketing Expenses	40,500.00	
50299020	Printing and Publication Expenses		
50299030	Representation Expenses	1,127,785.90	
50299040	Transportation and Delivery Expenses		
50299050	Rent/Lease Expenses		
50299060	Membership Dues and Contributions to Organizations	7,631.66	
50299070	Subscription Expenses	124,320.99	
50299080	Donations	24,630.14	
50299140	Documentary Stamps Expenses		
50299180	Major Events and Conventions Expenses	1,597,567.57	

50299990 Other Maintenance and Operating Expenses	4,076,774.25	
50300000 Financial Expenses	258,017,920.00	-
50301000 Financial Expenses	258,017,920.00	-
50301040 Bank Charges	15,520.00	
50301990 Other Financial Charges	258,002,400.00	
50400000 Direct Costs	-	-
50403000 Cost of Services/Contract	-	-
50403010 Cost of Services/Contract		
50500000 Non-Cash Expenses	6,230,611.23	-
50501000 Depreciation	4,026,482.20	-
50501010 Depreciation-Investment Property		
50501020 Depreciation-Land Improvements		
50501040 Depreciation-Buildings and Other Structures	1,990,662.50	
50501050 Depreciation-Machinery and Equipment		
50501060 Depreciation-Transportation Equipment	1,859,356.76	
50501070 Depreciation-Furniture, Fixtures and Books		
50501090 Depreciation-Leased Assets Improvements		
50501990 Depreciation-Other Property, Plant and Equipment	176,462.94	
50503000 Impairment Loss	2,204,129.03	-
50503020 Impairment Loss-Loans and Receivables		
50503060 Impairment Loss-Other Receivables		
50503070 Impairment Loss-Inventories		
50503090 Impairment Loss-Property, Plant and Equipment		
50503180 Impairment Loss-Other Investments		
50503990 Impairment Loss-Other Assets	2,204,129.03	
50504000 Losses	-	-
50504020 Loss on Sale/Redemption/Transfer of Investments		
50504040 Loss on Sale of Property, Plant and Equipment		
50504080 Loss on Sale of Assets		
50504120 Loss from Changes in Fair Value of Financial Instruments		
50504180 Loss from Changes in Fair Value of Investment Property		
50504250 Loss on Sale on Unserviceable Property		
50504990 Other Losses		
Other Comprehensive Income	-	25,000.00
30201010 Revaluation Surplus		
30501020 Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Instruments		25,000.00
	65,682,428,598.03	65,682,428,598.03
		-