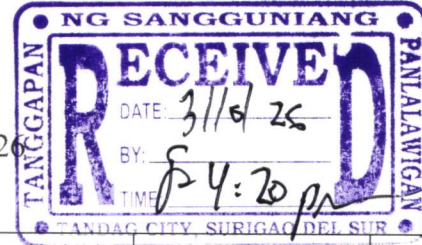




Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR

Trial Balance
GENERAL FUND

As of February 28, 2026



Sheet No : 1

Account Description	Account Code	Debit	Credit
Petty Cash	1-01-01-020	1,663,182.61	
Cash in Bank- Local Currency, Current Account	1-01-02-010	1,216,635,483.46	
Due from National Government Agencies	1-03-03-010	1,332,506.33	
Due from Government-Owned and/or Controlled Corporations	1-03-03-020	52,571.80	
Due from Local Government Units	1-03-03-030	14,502,076.50	
Due from Other Funds	1-03-04-050	858,990.90	
Advances for Payroll	1-03-05-020	995,000.00	
Advance to Special Disbursing Officer	1-03-05-030	44,439,620.33	
Advances to Officers and Employees	1-03-05-040	1,752,846.85	
Receivables - Disallowances/Charges	1-03-06-010	1,010,385.07	
Due from Officers and Employees	1-03-06-020	7,783.95	
Due from Non-Government Organizations/People's Organizations	1-03-06-030	21,322,804.00	
Other Receivables	1-03-06-990	8,765.64	
Construction Materials for Distribution	1-04-02-080	35,979,005.11	
Accountable Forms, Plate and Stickers	1-04-04-020	2,966,328.95	
Drugs and Medicines Inventory	1-04-04-060	19,004,820.00	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	9,096,754.94	
Fuel, Oil and Lubricants Inventory	1-04-04-080	73,891,012.10	
Textbooks and Instructional Materials Inventory	1-04-04-100	187,389.50	
Advances to Contractors	1-05-01-010	7,810,307.64	
Land	1-07-01-010	313,783,346.96	
Accum. Impairment Loss - Land	1-07-01-011		12,561,310.00
Land Improvements, Aquaculture Structures	1-07-02-010	1,298,000.00	
Accum. Depr. - Land Improvements, Aquaculture Structures	1-07-02-011		482,964.17
Other Land Improvements	1-07-02-990	67,267,412.40	
Accum. Depr. - Other Land Improvements	1-07-02-991		45,104,188.37
Road Networks	1-07-03-010	2,957,618,991.63	
Accum. Depr. - Road Networks	1-07-03-011		733,823,959.87
Flood Controls Systems	1-07-03-020	4,578,493.26	
Accum. Depr. - Flood Control Systems	1-07-03-021		1,343,024.67
Water Supply Systems	1-07-03-040	115,951,039.51	
Accum. Depr. - Water Supply Systems	1-07-03-041		42,672,323.50
Power Supply Systems	1-07-03-050	146,733,441.49	
Accum. Depr. - Power Supply Systems	1-07-03-051		129,194,515.53
Other Infrastructure Assets	1-07-03-990	5,454,382.24	
Buildings	1-07-04-010	490,184,968.55	
Accum. Depr. - Buildings	1-07-04-011		201,018,153.00
School Buildings	1-07-04-020	7,974,185.61	
Accum. Depr. - School Buildings	1-07-04-021		1,479,577.06
Hospitals and Health Centers	1-07-04-030	166,516,986.28	



PROVINCE OF SURIGAO DEL SUR
Office of the Secretary to the Sangguniang Panlalawigan
Tel. No.: 086-2115832
Email: ossp@surigao.gov.ph
OSSP-26-05631



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR

Trial Balance

GENERAL FUND

As of February 28, 2026

Sheet No :2

Account Description	Account Code	Debit	Credit
Accum. Depr. - Hospitals and Health Centers	1-07-04-031		55,194,052.08
Other Structures	1-07-04-990	38,500,203.27	
Accum. Depr. -Other Structures	1-07-04-991		12,367,367.55
Office Equipment	1-07-05-020	25,008,686.06	
Accum. Depr. - Office Equipment	1-07-05-021		13,763,020.29
Information and Communication Technology Equipment	1-07-05-030	97,502,645.69	
Accum. Depr. - Information and Communication Technology Equipment	1-07-05-031		31,052,419.09
Agricultural and Forestry Equipment	1-07-05-040	291,516.00	
Accum. Depr. - Agricultural and Forestry Equipment	1-07-05-041		276,940.20
Communication Equipment	1-07-05-070	3,464,727.00	
Accum. Depr. - Communication Equipment	1-07-05-071		2,796,727.36
Construction and Heavy Equipment	1-07-05-080	1,195,460,512.36	
Accum. Depr. - Construction and Heavy Equipment	1-07-05-081		564,371,603.17
Disaster Response and Rescue Equipments	1-07-05-090	13,038,080.00	
Accum. Depr. - Disaster Response and Rescue Equipments	1-07-05-091		9,027,759.65
Military, Police And Security Equipment	1-07-05-100	916,411.00	
Accum. Depr. - Military, Police and Security Equipment	1-07-05-101		842,551.01
Medical Equipment	1-07-05-110	195,012,329.20	
Accum. Depr. - Medical Equipment	1-07-05-111		132,320,413.08
Sports Equipment	1-07-05-130	52,000.00	
Accum. Depr. - Sports Equipment	1-07-05-131		49,400.00
Technical and Scientific Equipment	1-07-05-140	3,892,956.00	
Accum. Depr. - Technical and Scientific Equipment	1-07-05-141		1,658,092.22
Other Machineries and Equipment	1-07-05-990	32,337,276.90	
Accum. Depr. - Other Machineries and Equipment	1-07-05-991		19,006,752.72
Motor Vehicles	1-07-06-010	275,432,259.69	
Accum. Depr. - Motor Vehicles	1-07-06-011		205,365,011.08
Furniture and Fixtures	1-07-07-010	1,440,870.00	
Accum. Depr. - Furniture and Fixtures	1-07-07-012		728,227.84
Construction in Progress - Land Improvements	1-07-10-010	4,659,944.02	
Construction in Progress-Other Public Infrastructures	1-07-10-011	39,047,752.55	
Construction in Progress - Infrastructure Assets	1-07-10-020	216,185,274.99	
Construction in Progress - Buildings and Other Structures	1-07-10-030	62,271,493.49	
Other Property, Plant and Equipment	1-07-99-990	102,709,767.03	
Accum. Depr. - Other Property, Plant and Equipment	1-07-99-991		27,740,045.52
Breeding Stocks	1-08-01-010	680,000.00	
Accounts Payable	2-01-01-010		129,810.00
Due to Officers and Employees	2-01-01-020		102,756.28
Interests Payable	2-01-01-050		(11,573,277.99)
Loans Payable - Domestic	2-01-02-040		2,231,856,607.34



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR

Trial Balance

GENERAL FUND

As of February 28, 2026

Sheet No :3

Account Description	Account Code	Debit	Credit
Due to BIR	2-02-01-010		5,020,723.41
Due to GSIS	2-02-01-020		14,622,408.77
Due to PAG-IBIG	2-02-01-030		1,842,373.85
Due to PHILHEALTH	2-02-01-040		3,611,181.09
Due to Other NGAs	2-02-01-050		69,553.54
Due to Other GOCCs	2-02-01-060		532,356.57
Due to LGUs	2-02-01-070		15,632,644.41
Due to Other Funds	2-03-01-010		1,369,747.96
Guaranty Deposits Payable	2-04-01-040		33,173,020.36
Deferred Real Property Tax	2-05-01-010		884.50
Discount on Advance Payment of Real Property Tax	2-05-01-011	132.68	
Other Payables	2-99-99-990		19,309,141.31
Government Equity	3-01-01-010		3,256,303,334.75
Prior Period Adjustments	3-01-01-020	130,542,998.00	
Professional Tax	4-01-01-020		157,800.00
Real Property Tax - Basic	4-01-02-040		2,725,508.86
Discount on Real Property Taxes - Basic	4-01-02-041	272,706.46	
Real Property Transfer Tax	4-01-02-080		500,707.10
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		1,049,918.09
Tax on Delivery Trucks and Vans	4-01-03-050		730,400.00
Amusement Tax	4-01-03-060		67,400.00
Franchise Tax	4-01-03-070		117,191.82
Printing and Publication Tax	4-01-03-080		4,500.00
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	4-01-05-010		3,690.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		539,828.85
Share from National Tax Allotment (NTA)	4-01-06-010		479,134,252.00
Permit Fees	4-02-01-010		571,645.00
Stickers	4-02-01-030		360,000.00
Clearance and Certification Fees	4-02-01-040		646,100.00
Other Service Income	4-02-01-990		635,195.00
Rent Income	4-02-02-050		182,704.40
Transportation System Fees	4-02-02-070		255,750.00
Sales Revenue	4-02-02-180		343,048.00
Hospital Fees	4-02-02-200		27,484,931.73
Miscellaneous Income	4-06-01-010		22,661.19
Salaries and Wages - Regular	5-01-01-010	78,826,637.01	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	4,518,090.91	
Representation Allowance (RA)	5-01-02-020	969,125.00	
Transportation Allowance (TA)	5-01-02-030	548,250.00	
Clothing/Uniform Allowance	5-01-02-040	7,945,000.00	



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR

Trial Balance

GENERAL FUND

As of February 28, 2026

Sheet No :4

Account Description	Account Code	Debit	Credit
Subsistence Allowance	5-01-02-050	898,400.00	
Laundry Allowance	5-01-02-060	92,700.00	
Quarters Allowance	5-01-02-070	9,452.00	
Hazard Pay	5-01-02-110	4,885,359.22	
Overtime and Night Pay	5-01-02-130	1,273,955.40	
Retirement and Life Insurance Premiums	5-01-03-010	9,365,172.01	
PAG-IBIG Contributions	5-01-03-020	450,800.00	
PHILHEALTH Contributions	5-01-03-030	1,901,922.72	
Employees Compensation Insurance Premiums	5-01-03-040	225,500.00	
Terminal Leave Benefits	5-01-04-030	6,410,189.83	
Other Personnel Benefits/Loyalty Award	5-01-04-990	183,000.00	
Traveling Expenses - Local	5-02-01-010	1,512,653.40	
Training Expenses	5-02-02-010	652,700.00	
Office Supplies Expenses	5-02-03-010	47,984.00	
Accountable Forms Expenses	5-02-03-020	26,350.00	
Food Supplies Expenses	5-02-03-050	655,580.90	
Fuel, Oil and Lubricants Expense	5-02-03-090	134,640.38	
Other Supplies and Materials Expenses	5-02-03-990	126,420.00	
Water Expenses	5-02-04-010	749,283.99	
Electricity Expenses	5-02-04-020	3,346,674.26	
Telephone Expenses	5-02-05-020	26,918.34	
Internet Subscription Expenses	5-02-05-030	174,050.49	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	24,410.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	0.56	
Auditing Services	5-02-11-020	85,801.57	
Other Professional Services	5-02-11-990	139,083.91	
Other General Services	5-02-12-990	7,730,575.83	
Repairs and Maintenance - Infrastructures Assets	5-02-13-030	557,232.71	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	20,098.00	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	15,900.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	1,320,880.00	
Subsidy to NGA's	5-02-14-020	54,620.00	
Subsidy to Other Local Government Units	5-02-14-030	3,273,000.00	
Taxes, Duties and Licenses	5-02-16-010	26,238.30	
Fidelity Bond Premiums	5-02-16-020	179,362.50	
Insurance Expenses	5-02-16-030	429,816.64	
Representation Expenses	5-02-99-030	886,460.00	
Membership Dues and Contributions to Organizations	5-02-99-060	796,500.00	
Subscription Expenses	5-02-99-070	34,000.00	
Donations	5-02-99-080	148,500.00	
Other Maintenance and Operating Expenses	5-02-99-990	20,448,224.40	

Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR



Trial Balance
GENERAL FUND
As of February 28, 2026

Sheet No :5

Account Description	Account Code	Debit	Credit
Bank Charges	5-03-01-040	49,956.94	
GRAND TOTAL		8,331,776,897.22	8,331,776,897.22

Certified Correct:

MA. SHEILA P. BUHION
Provincial Accountant 

Date