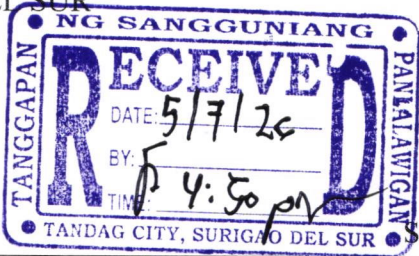




Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
PROVINCE OF SURIGAO DEL SUR

Trial Balance
GENERAL FUND
As of April 30, 2026



Sheet No :1

Account Description	Account Code	Debit	Credit
Petty Cash	1-01-01-020	1,619,734.35	
Cash in Bank- Local Currency, Current Account	1-01-02-010	1,326,874,118.26	
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	13,559,659.70	
Due from Other Funds	1-03-04-050	752.22	
Advances for Payroll	1-03-05-020	1,590,561.57	
Advance to Special Disbursing Officer	1-03-05-030	48,823,108.52	
Advances to Officers and Employees	1-03-05-040	1,185,259.90	
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	13,262,804.00	
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	2,697,313.20	
Drugs and Medicines Inventory	1-04-04-060	42,770,395.00	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	11,361,750.94	
Fuel, Oil and Lubricants Inventory	1-04-04-080	83,969,112.10	
Textbooks and Instructional Materials Inventory	1-04-04-100	187,389.50	
Advances to Contractors	1-05-01-010	6,460,187.55	
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	2,942,322,225.95	
Accum. Depr. - Road Networks	1-07-03-011		730,214,893.33
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	116,551,039.51	
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	491,719,104.05	
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



PROVINCE OF SURIGAO DEL SUR
Office of the Secretary to the Sangguniang Panlalawigan
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OSSP-26-05815



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
PROVINCE OF SURIGAO DEL SUR

Trial Balance
GENERAL FUND

As of April 30, 2026

Sheet No :2

Account Description	Account Code	Debit	Credit
Hospitals and Health Centers	1-07-04-030	166,516,986.28	
Accum. Depr. - Hospitals and Health Centers	1-07-04-031		55,194,052.08
Other Structures	1-07-04-990	39,495,060.99	
Accum. Depr. -Other Structures	1-07-04-991		12,367,367.55
Office Equipment	1-07-05-020	25,996,566.06	
Accum. Depr. - Office Equipment	1-07-05-021		13,763,020.29
Information and Communication Technology Equipment	1-07-05-030	98,494,415.69	
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	206,063,064.20	
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	32,781,776.90	
Accum. Depr. - Other Machineries and Equipment	1-07-05-991		19,006,752.72
Motor Vehicles	1-07-06-010	275,926,259.69	
Accum. Depr. - Motor Vehicles	1-07-06-011		205,365,011.08
Furniture and Fixtures	1-07-07-010	1,767,070.00	
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	41,648,864.19	
Construction in Progress - Infrastructure Assets	1-07-10-020	155,541,031.08	
Construction in Progress - Buildings and Other Structures	1-07-10-030	76,517,558.21	
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		70,060.55



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
PROVINCE OF SURIGAO DEL SUR

Trial Balance
GENERAL FUND

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Sheet No :3

Account Description	Account Code	Debit	Credit
Interests Payable	2-01-01-050		(515,736.99)
Loans Payable - Domestic	2-01-02-040		2,208,974,980.27
Due to BIR	2-02-01-010		3,771,057.04
Due to GSIS	2-02-01-020		15,101,400.08
Due to PAG-IBIG	2-02-01-030		1,863,420.90
Due to PHILHEALTH	2-02-01-040		3,068,821.33
Due to Other NGAs	2-02-01-050		69,553.54
Due to Other GOCCs	2-02-01-060		221,691.57
Due to LGUs	2-02-01-070		9,651,798.81
Due to Other Funds	2-03-01-010		92,077.30
Guaranty Deposits Payable	2-04-01-040		36,431,412.28
Deferred Real Property Tax	2-05-01-010		1,040.90
Discount on Advance Payment of Real Property Tax	2-05-01-011	156.12	
Other Payables	2-99-99-990		18,396,662.60
Government Equity	3-01-01-010		3,255,561,510.61
Prior Period Adjustments	3-01-01-020	165,450,329.67	
Professional Tax	4-01-01-020		169,200.00
Real Property Tax - Basic	4-01-02-040		10,138,861.37
Discount on Real Property Taxes - Basic	4-01-02-041	872,448.01	
Real Property Transfer Tax	4-01-02-080		1,822,314.20
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		1,442,918.09
Tax on Delivery Trucks and Vans	4-01-03-050		1,052,317.50
Amusement Tax	4-01-03-060		184,400.00
Franchise Tax	4-01-03-070		194,131.84
Printing and Publication Tax	4-01-03-080		13,250.00
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	4-01-05-010		6,937.50
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		1,051,783.82
Share from National Tax Allotment (NTA)	4-01-06-010		958,268,504.00
Permit Fees	4-02-01-010		1,261,702.50
Stickers	4-02-01-030		488,400.00
Clearance and Certification Fees	4-02-01-040		1,330,735.00
Other Service Income	4-02-01-990		1,313,290.63
Rent Income	4-02-02-050		288,954.40
Transportation System Fees	4-02-02-070		399,750.00
Sales Revenue	4-02-02-180		479,722.25
Hospital Fees	4-02-02-200		44,965,243.97
Interest Income	4-02-02-220		109,642.62
Miscellaneous Income	4-06-01-010		83,801.85
Salaries and Wages - Regular	5-01-01-010	159,665,943.29	



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
PROVINCE OF SURIGAO DEL SUR

Trial Balance
GENERAL FUND

As of April 30, 2026

Sheet No :4

Account Description	Account Code	Debit	Credit
Personnel Economic Relief Allowance (PERA)	5-01-02-010	9,164,090.92	
Representation Allowance (RA)	5-01-02-020	1,954,500.00	
Transportation Allowance (TA)	5-01-02-030	1,167,375.00	
Clothing/Uniform Allowance	5-01-02-040	7,973,000.00	
Subsistence Allowance	5-01-02-050	1,849,550.00	
Laundry Allowance	5-01-02-060	189,906.45	
Quarters Allowance	5-01-02-070	53,424.00	
Honoraria	5-01-02-100	189,000.00	
Hazard Pay	5-01-02-110	10,050,614.42	
Overtime and Night Pay	5-01-02-130	1,785,732.30	
Other Bonuses and Allowances	5-01-02-990	1,295,000.00	
Retirement and Life Insurance Premiums	5-01-03-010	18,884,330.70	
PAG-IBIG Contributions	5-01-03-020	914,354.10	
PHILHEALTH Contributions	5-01-03-030	3,850,382.34	
Employees Compensation Insurance Premiums	5-01-03-040	457,407.48	
Terminal Leave Benefits	5-01-04-030	9,050,446.62	
Other Personnel Benefits/Loyalty Award	5-01-04-990	216,000.00	
Traveling Expenses - Local	5-02-01-010	6,572,915.27	
Training Expenses	5-02-02-010	2,476,802.00	
Scholarship Grants/Expenses	5-02-02-020	246,000.00	
Office Supplies Expenses	5-02-03-010	1,372,250.60	
Accountable Forms Expenses	5-02-03-020	81,600.00	
Food Supplies Expenses	5-02-03-050	3,213,933.67	
Welfare Goods Expense	5-02-03-060	6,086,730.00	
Drugs and Medicines Expenses	5-02-03-070	147,080.89	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,095,992.00	
Fuel, Oil and Lubricants Expense	5-02-03-090	3,134,350.92	
Agricultural and Marine Supplies Expenses	5-02-03-100	21,580.00	
Other Supplies and Materials Expenses	5-02-03-990	851,448.00	
Water Expenses	5-02-04-010	1,766,736.37	
Electricity Expenses	5-02-04-020	7,576,784.65	
Telephone Expenses	5-02-05-020	165,487.79	
Internet Subscription Expenses	5-02-05-030	477,408.60	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	56,538.00	
Confidential Expenses	5-02-10-010	15,000,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	100.63	
Auditing Services	5-02-11-020	169,347.57	
Other Professional Services	5-02-11-990	908,912.76	
Other General Services	5-02-12-990	25,890,434.13	
Repairs and Maintenance - Infrastructures Assets	5-02-13-030	4,120,400.19	



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
PROVINCE OF SURIGAO DEL SUR

Trial Balance
GENERAL FUND

As of April 30, 2026

Sheet No :5

Account Description	Account Code	Debit	Credit
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	83,245.00	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	126,400.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	6,872,448.42	
Subsidy to NGA`s	5-02-14-020	218,070.00	
Subsidy to Other Local Government Units	5-02-14-030	7,637,500.00	
Taxes, Duties and Licenses	5-02-16-010	65,366.16	
Fidelity Bond Premiums	5-02-16-020	450,825.00	
Insurance Expenses	5-02-16-030	5,167,382.91	
Printing and Publication Expenses	5-02-99-020	52,500.00	
Representation Expenses	5-02-99-030	4,356,614.65	
Membership Dues and Contributions to Organizations	5-02-99-060	1,484,500.00	
Subscription Expenses	5-02-99-070	354,259.00	
Donations	5-02-99-080	75,864,663.23	
Other Maintenance and Operating Expenses	5-02-99-990	66,780,170.58	
Interest Expenses	5-03-01-020	36,158,277.04	
Bank Charges	5-03-01-040	98,344.49	
GRAND TOTAL		8,818,586,754.82	8,818,586,754.82

Certified Correct:

MA. SHEILA P. BUHION

Provincial Accountant

5/7/24

Date