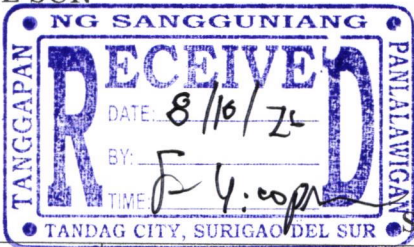




Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
PROVINCE OF SURIGAO DEL SUR

Trial Balance
GENERAL FUND
As of July 31, 2026



Sheet No :1

Account Description	Account Code	Debit	Credit
Petty Cash	1-01-01-020	2,269,285.70	
Cash in Bank- Local Currency, Current Account	1-01-02-010	1,381,678,492.18	
Due from National Government Agencies	1-03-03-010	1,332,506.33	
Allowance for Impairment - Due from NGAS	1-03-03-011		9,081.75
Due from Government-Owned and/or Controlled Corporations	1-03-03-020	52,571.80	
Due from Local Government Units	1-03-03-030	11,231,567.79	
Due from Other Funds	1-03-04-050	237,141.02	
Advances for Payroll	1-03-05-020	2,215,383.70	
Advance to Special Disbursing Officer	1-03-05-030	50,206,065.38	
Advances to Officers and Employees	1-03-05-040	824,017.88	
Receivables - Disallowances/Charges	1-03-06-010	1,010,385.07	
Due from Non-Government Organizations/People's Organizations	1-03-06-030	17,071,804.00	
Other Receivables	1-03-06-990	694,471.73	
Allowance for Impairment - Other Receivables	1-03-06-991		686,687.78
Construction Materials for Distribution	1-04-02-080	89,950,591.51	
Accountable Forms,Plate and Stickers	1-04-04-020	1,918,675.70	
Drugs and Medicines Inventory	1-04-04-060	46,601,072.60	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	3,879,833.00	
Fuel, Oil and Lubricants Inventory	1-04-04-080	87,342,734.10	
Textbooks and Instructional Materials Inventory	1-04-04-100	187,389.50	
Advances to Contractors	1-05-01-010	22,550,655.38	
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	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	2,943,124,875.95	
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	113,963,191.87	
Accum. Depr. - Water Supply Systems	1-07-03-041		41,728,095.84
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	498,409,211.85	
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
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OSSP-26-06171



Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
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Trial Balance
GENERAL FUND

As of July 31, 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	41,430,584.85	
Accum. Depr. -Other Structures	1-07-04-991		12,367,367.55
Office Equipment	1-07-05-020	32,358,786.06	
Accum. Depr. - Office Equipment	1-07-05-021		13,763,020.29
Information and Communication Technology Equipment	1-07-05-030	101,862,194.69	
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	3,534,727.00	
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	13,638,080.00	
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	208,573,037.20	
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	5,584,456.00	
Accum. Depr. - Technical and Scientific Equipment	1-07-05-141		1,658,092.22
Other Machineries and Equipment	1-07-05-990	37,609,562.02	
Accum. Depr. - Other Machineries and Equipment	1-07-05-991		19,006,752.72
Motor Vehicles	1-07-06-010	292,899,647.69	
Accum. Depr. - Motor Vehicles	1-07-06-011		205,365,011.08
Furniture and Fixtures	1-07-07-010	1,811,945.00	
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	40,854,425.44	
Construction in Progress - Infrastructure Assets	1-07-10-020	175,864,076.12	
Construction in Progress - Buildings and Other Structures	1-07-10-030	88,325,258.79	
Other Property, Plant and Equipment	1-07-99-990	102,872,693.03	
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		11,850.00
Loans Payable - Domestic	2-01-02-040		2,167,462,396.17



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

Trial Balance

GENERAL FUND

As of July 31, 2026

Sheet No :3

Account Description	Account Code	Debit	Credit
Due to BIR	2-02-01-010		3,270,120.43
Due to GSIS	2-02-01-020		15,045,201.77
Due to PAG-IBIG	2-02-01-030		1,904,267.87
Due to PHILHEALTH	2-02-01-040		3,075,788.07
Due to Other NGAs	2-02-01-050		69,553.54
Due to Other GOCCs	2-02-01-060		239,481.57
Due to LGUs	2-02-01-070		8,880,523.98
Due to Other Funds	2-03-01-010		73,092,176.06
Guaranty Deposits Payable	2-04-01-040		37,948,738.51
Deferred Real Property Tax	2-05-01-010		1,553.53
Discount on Advance Payment of Real Property Tax	2-05-01-011	233.00	
Other Payables	2-99-99-990		9,662,617.53
Government Equity	3-01-01-010		3,277,136,050.17
Prior Period Adjustments	3-01-01-020	250,343,919.45	
Professional Tax	4-01-01-020		184,200.00
Real Property Tax - Basic	4-01-02-040		16,333,682.48
Discount on Real Property Taxes - Basic	4-01-02-041	1,070,774.38	
Real Property Transfer Tax	4-01-02-080		2,963,661.70
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		3,039,649.26
Tax on Delivery Trucks and Vans	4-01-03-050		1,381,062.50
Amusement Tax	4-01-03-060		264,500.00
Franchise Tax	4-01-03-070		198,131.84
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		12,195.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		2,099,086.25
Share from National Tax Allotment (NTA)	4-01-06-010		1,629,056,456.80
Share from National Wealth	4-01-06-030		64,687,463.56
Permit Fees	4-02-01-010		1,621,940.00
Stickers	4-02-01-030		655,500.00
Clearance and Certification Fees	4-02-01-040		2,359,076.00
Other Service Income	4-02-01-990		2,018,479.13
Rent Income	4-02-02-050		489,801.60
Transportation System Fees	4-02-02-070		606,750.00
Sales Revenue	4-02-02-180		885,944.75
Hospital Fees	4-02-02-200		78,026,488.27
Interest Income	4-02-02-220		222,554.46
Miscellaneous Income	4-06-01-010		109,413.91
Salaries and Wages - Regular	5-01-01-010	280,240,609.73	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	16,100,363.64	
Representation Allowance (RA)	5-01-02-020	3,477,500.00	



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

Trial Balance
GENERAL FUND

As of July 31, 2026

Sheet No :4

Account Description	Account Code	Debit	Credit
Transportation Allowance (TA)	5-01-02-030	2,238,750.00	
Clothing/Uniform Allowance	5-01-02-040	8,057,000.00	
Subsistence Allowance	5-01-02-050	3,288,300.00	
Laundry Allowance	5-01-02-060	341,832.59	
Quarters Allowance	5-01-02-070	127,334.00	
Honoraria	5-01-02-100	1,171,130.00	
Hazard Pay	5-01-02-110	17,935,120.14	
Overtime and Night Pay	5-01-02-130	2,846,596.07	
Mid-Year & Year End Bonus	5-01-02-140	39,938,427.00	
Other Bonuses and Allowances	5-01-02-990	2,660,000.00	
Retirement and Life Insurance Premiums	5-01-03-010	33,149,580.20	
PAG-IBIG Contributions	5-01-03-020	1,604,554.10	
PHILHEALTH Contributions	5-01-03-030	6,771,542.14	
Employees Compensation Insurance Premiums	5-01-03-040	803,807.48	
Terminal Leave Benefits	5-01-04-030	11,336,718.94	
Other Personnel Benefits/Loyalty Award	5-01-04-990	1,193,318.34	
Traveling Expenses - Local	5-02-01-010	13,817,313.52	
Training Expenses	5-02-02-010	6,857,825.07	
Scholarship Grants/Expenses	5-02-02-020	979,000.00	
Office Supplies Expenses	5-02-03-010	4,331,584.60	
Accountable Forms Expenses	5-02-03-020	187,840.00	
Food Supplies Expenses	5-02-03-050	8,851,224.52	
Welfare Goods Expense	5-02-03-060	8,319,530.00	
Drugs and Medicines Expenses	5-02-03-070	18,082,668.99	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	6,020,960.50	
Fuel, Oil and Lubricants Expense	5-02-03-090	7,981,457.32	
Agricultural and Marine Supplies Expenses	5-02-03-100	683,708.00	
Other Supplies and Materials Expenses	5-02-03-990	3,017,148.27	
Water Expenses	5-02-04-010	3,003,846.36	
Electricity Expenses	5-02-04-020	16,083,966.19	
Postage and Courier Services	5-02-05-010	50,000.00	
Telephone Expenses	5-02-05-020	422,519.12	
Internet Subscription Expenses	5-02-05-030	1,081,503.91	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	142,899.00	
Confidential Expenses	5-02-10-010	30,000,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	100.78	
Auditing Services	5-02-11-020	465,816.07	
Other Professional Services	5-02-11-990	2,364,116.19	
Other General Services	5-02-12-990	53,697,155.62	
Repairs and Maintenance - Infrastructures Assets	5-02-13-030	8,308,412.22	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	334,723.13	



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

Trial Balance
GENERAL FUND

As of July 31, 2026

Sheet No :5

Account Description	Account Code	Debit	Credit
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	11,365,971.80	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	12,249,425.84	
Subsidy to NGA's	5-02-14-020	626,170.00	
Subsidy to Other Local Government Units	5-02-14-030	12,363,600.00	
Transfers for Project Equity Share/LGU Counterpart	5-02-15-020	7,104,000.00	
Taxes, Duties and Licenses	5-02-16-010	112,102.06	
Fidelity Bond Premiums	5-02-16-020	760,473.75	
Insurance Expenses	5-02-16-030	7,348,645.46	
Advertising Expenses	5-02-99-010	22,400.00	
Printing and Publication Expenses	5-02-99-020	52,500.00	
Representation Expenses	5-02-99-030	11,073,484.65	
Rent Expenses	5-02-99-050	17,500.00	
Membership Dues and Contributions to Organizations	5-02-99-060	1,499,000.00	
Subscription Expenses	5-02-99-070	390,347.07	
Donations	5-02-99-080	126,940,625.57	
Other Maintenance and Operating Expenses	5-02-99-990	162,389,179.93	
Interest Expenses	5-03-01-020	70,995,272.54	
Bank Charges	5-03-01-040	124,144.49	
Impairment Loss - Other Receivables	5-05-03-060	686,687.78	
GRAND TOTAL		9,645,542,291.07	9,645,542,291.07

Certified Correct:

MA. SHEILA P. BUHION

Provincial Accountant

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Date