TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office

PRE-CLOSING TRIAL BALANCE

MARCH 2026

GENERAL FUND

Particulars	Account Code	2026	
		DEBIT	CREDIT
Cash Collecting Officer	1010101000	-	
Petty Cash	1010102000	15,000.00	
Cash in Bank - Local Currency, Current Account- Land Bank of the Philippines (LBP)	1010202024	43,527,390.79	
Cash Treasury/Agency Deposit, Regular	1010401000	34,090.00	
Due from Officers and Employees	1030502000	-	
Other Supplies and Materials for Distribution	1040299000	475,481.16	
Office Supplies Inventory	1040401000	72,052.22	
Semi - Expendable Office Equipment	1040502000	36,813.68	
Semi - Expendable ICT Equipment	1040503000	565,743.59	
Semi - Expendable Communication Equipment	1040507000	62,776.07	
Semi - Expendable Furniture & Fixtures	1040601000	231,679.86	
Land	1060101000	339,040.00	
Information and Communication Technology Equipment	1060503000	109,100.00	
Motor Vehicles	1060601000	99,700.00	
Advance to Special Disbursing Officer	1990103000	40,300.00	
Advances to Officers and Employees	1990104000	53,075.00	
Prepaid Rent	1990202000	3,500.00	
Prepaid Insurance	1990205000	7,843.47	
Other Assets	1999900000	9,899.85	
Accumulated Depreciation-Information and Communication Technology	1060503100		90,007.50
Accounts Payable	2010101000		3,803,503.59
Due to BIR	2020101000		139,885.45
Due to GSIS - Life and Retirement Premium	2020102001		79,884.29
Due to GSIS - Salary Loan	2020102003		87,609.03
Due to GSIS - Policy Loan	2020102004		1,750.00
Due to PAGIBIG Premium	2020103001		4,000.00
Due to PAG-IBIG - Multi Purpose Loan	2020103002		3,798.77
Due to Philhealth	2020104000		11,992.05
Due to Rgeional Offices	2030103000		518,806.91
Other Deferred Credits	2050199000		363,537.55
Other Payables	2999999000		5,100.00
Accumulated Surplus	3010100000		16,582,994.80
Registration Fees	4020102000		32,000.00
Other Verification and Authentication Fees	4020111099		2,090.00

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office

PRE-CLOSING TRIAL BALANCE

MARCH 2026

GENERAL FUND

Particulars	Account Code	2026	
		DEBIT	CREDIT
Subsidy from National Government	4030101000		492,614.84
Subsidy from Regional Office	4030107000		29,238,553.16
Miscellaneous Income	4060999000		111,600.00
Sale of Unserviceable Property	4060102000		2,215.00
Basic Salary- Civilian	5010101001	1,564,758.00	
PERA- Civilian	5010201001	54,000.00	
Representation Allowance	5010202000	28,500.00	
Transportation Allowance	5010203000	28,500.00	
Retirement and Life Insurance Premiums	5010301000	111,581.76	
Pagibig- Civilian	5010302001	3,600.00	
Philhealth- Civilian	5010303001	22,750.44	
ECIP- Civilian	5010304001	1,700.00	
Other Personnel Benefits	5010499099	56,000.00	
Traveling Expenses-Local	5020101000	72,613.00	
Scholarship Expenses	5020202000	3,511,852.00	
Office Supplies Expenses	5020301000	29,267.00	
Accountable Forms Expenses	5020302000	12,000.00	
Other Supplies and Materials Expenses	5020399000	3,001.50	
Water Expense	5020401000	1,345.00	
Electricity Expenses	5020402000	12,205.46	
Postage & Courier Expenses	5020501000	1,602.00	
Telephone Expenses - Mobile	5020502001	5,000.00	
Telephone Expenses - Landline	5020502002	16,800.00	
Legal Services	5021101000	900.00	
Other Professional Services	5021199000	22,800.00	
Other General Services	5021299099	238,927.48	
Repairs and Maintenance - Motor Vehicles	5021306001	150.00	
Fidelity Bond Premiums	5021502000	2,596.89	
Insurance Expenses	5021503000	1,119.22	
Advertising Expenses	5029901000	1,620.00	
Representation Expenses	5029903000	13,441.00	
Rents-Living Quarter	5029905005	10,865.00	
Other MOOE	5029999099	4,057.00	
Depreciation - ICT Equipment	5050105003	4,909.50	
Loss of Assets	5050409000	49,995.00	
TOTAL		**51,571,942.94**	**51,571,942.94**

Prepared by:

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JOE ANN D. NISNISAN
AO IV/FA

ANNEX-A

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF MARCH 31, 2026

ASSETS	
Current Assets	
Cash and Cash Equivalents	43,576,480.79
Inventories	1,444,546.58
Other Current Assets	104,718.47
Total Current Assets	**45,125,745.84**
Non - Current Assets	
Property, Plant and Equipment	457,832.50
Other Assets	9,899.85
Total Non-Current Assets	**467,732.35**
Total Assets	**45,593,478.19**
LIABILITIES	
Current Liabilities	
Financial Liabilities	3,803,503.59
Inter-Agency Payables	328,919.59
Intra-Agency Payables	518,806.91
Other Deferred Credits/Unearned Income	363,537.55
Other Payables	5,100.00
Total Current Liabilities	**5,019,867.64**
Total Liabilities	**5,019,867.64**
NET ASSETS/EQUITY	
Accumulated Surplus/(Deficit)	**40,573,610.55**
Total Net Assets/Equity	
Total Liabilities and Net Assets/Equity	**45,593,478.19**

ANNEX A1

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF MARCH 31, 2026

	2026
ASSETS	
Current Assets	
Cash and Cash Equivalents	**43,576,480.79**
Cash on Hand	15,000.00
Cash Collecting Officer	-
Petty Cash	15,000.00
Cash in Bank - Local Currency	43,527,390.79
Cash in Bank - Local Currency, Current Account-Land Bank of the	43,527,390.79
Treasury/Agency Cash Accounts	34,090.00
Cash Treasury/Agency Deposit, Regular	34,090.00
Inventories	**1,444,546.58**
Inventory Held for Distribution	475,481.16
Other Supplies and Materials for Distribution	475,481.16
Inventory Held for Consumption	72,052.22
Office Supplies Inventory	72,052.22
Accountable Forms, Plates & Stickers Inventory	-
Semi-Expendable Equipment	**897,013.20**
Semi-Expendabel Machinery & Equipment	665,333.34
Semi-Expendable Office Equipment	36,813.68
Semi-Expendable Information and Communications Technology Equipment	565,743.59
Semi-Expendable Communications Equipment	62,776.07
Semi-Expendable Furniture, Fixtures and Books	231,679.86
Semi-Expendable Furniture & Fixtures	231,679.86
Other Current Assets	**104,718.47**
Advances	**93,375.00**
Advances to Special Disbursing Officer	40,300.00
Advances to Officers and Employees	53,075.00
Prepayments	**11,343.47**
Prepaid Rent	3,500.00
Prepaid Insurance	7,843.47
Total Current Assets	**45,125,745.84**
Non - Current Assets	
Property, Plant and Equipment	**457,832.50**
Land	339,040.00
Land	**339,040.00**
Machinery and Equipment	**19,092.50**
Information and Communication Technology Equipment	109,100.00
Accumulated Depreciation - Information and Communication Technology Equipn	90,007.50
Accumulated Impairment Losses - Information and Communication Technology E	-
Net Value	**19,092.50**
Transportation Equipment	**99,700.00**
Motor Vehicles	99,700.00
Accumulated Depreciation - Motor Vehicles	-
Accumulated Impairment Losses - Motor Vehicles	-
Net Value	**99,700.00**

ANNEX A1

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF MARCH 31, 2026

	2026
Other Assets	**9,899.85**
Other Assets	9,899.85
Accumulated Impairment Losses - Other Assets	-
Net Value	**9,899.85**
Total Non-Current Assets	**467,732.35**
TOTAL ASSETS	**45,593,478.19**
LIABILITIES AND NET ASSETS/EQUITY	
Liabilities	
Current Liabilities	
Financial Liabilities	**3,803,503.59**
Payables	3,803,503.59
Accounts Payable	3,803,503.59
Inter-Agency Payables	**328,919.59**
Due to BIR	139,885.45
Due to GSIS - Life and Retirement Premium	79,884.29
Due to GSIS - Salary Loan	87,609.03
Due to GSIS - Policy Loan	1,750.00
Due to PAGIBIG Premium	4,000.00
Due to PAG-IBIG - Multi Purpose Loan	3,798.77
Due to PHILHEALTH	11,992.05
Intra-Agency Payables	**518,806.91**
Due to Regional Officer	518,806.91
Other Deferred Credits/Unearned Income	**363,537.55**
Other Deferred Credits	363,537.55
Other Paybales	**5,100.00**
Other Payables	5,100.00
Total Current Liabilities	**5,019,867.64**
Total Liabilities	**5,019,867.64**
Net Assets/Equity	
Equity	**40,573,610.55**
Accumulated Surplus/(Deficit)	40,573,610.55
Total Net Assets/Equity	**40,573,610.55**
TOTAL LIABILITIES AND NET ASSETS/EQUITY	**45,593,478.19**

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ANNEX B

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER-ENDED, MARCH 31, 2026

Revenue	
Services Income	34,090.00
Total Revenue	**36,305.00**
Less: Current Operating Expenses	
Personnel Services	1,871,390.20
Maintenance and Other Operating Expenses	3,962,162.55
Non-Cash Expenses	4,909.50
Losses	49,995.00
Total Current Operating Expenses	**5,888,457.25**
Surplus/(Deficit) from Current Operations	**(5,852,152.25)**
Net Financial Assistance/Subsidy	29,731,168.00
Miscellaneous Income	111,600.00
Surplus/(Deficit) for the period	**23,990,615.75**

ANNEX B-1

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

FUND 101

FOR THE QUARTER-ENDER MARCH 31, 2026

	2025
Revenue	
Services Income	
Registration Fees	32,000.00
Other Verification and Authentication Fees	2,090.00
Total Service Income	**34,090.00**
Other Non-Operating Income	
Sale of Unserviceable Assets	2,215.00
Total Other Non-Operating Income	**2,215.00**
Total Revenue	**36,305.00**
Less Current Operating Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages - Regular	1,564,758.00
Total Salaries	**1,564,758.00**
Other Compensation	
Personal Economic Relief Allowance (PERA)	54,000.00
Representation Allowance (RA)	28,500.00
Transportation Allowance (TA)	28,500.00
Total Other Compensation	**111,000.00**
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	111,581.76
Pag-IBIG Contributions	3,600.00
PhilHealth Contributions	22,750.44
Employees Compensation Insurance Premiums	1,700.00
Total Personnel Benefit Contributions	**139,632.20**
Other Personnel Benefits	
Other Personnel Benefits	56,000.00
Total Other Personnel Benefits	**56,000.00**
Total Personnel Services	**1,871,390.20**
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses - Local	72,613.00
Total Traveling Expenses	**72,613.00**
Training and Scholarship Expenses	
Training Expenses	-
Scholarship Grants/Expenses	3,511,852.00
Total Training and Scholarship Expenses	**3,511,852.00**

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

FUND 101

FOR THE QUARTER-ENDER MARCH 31, 2026

	2025
Supplies and Materials Expenses	
Office Supplies Expenses	29,267.00
Accountable Forms Expenses	12,000.00
Other Supplies and Materials Expenses	3,001.50
Total Supplies and Materials Expenses	**44,268.50**
Utility Expenses	
Water Expenses	1,345.00
Electricity Expenses	12,205.46
Total Utility Expenses	**13,550.46**
Communication Expenses	
Postage and Courier Services	1,602.00
Telephone Expenses - Mobile	5,000.00
Telephone Expenses - Landline	16,800.00
Total Communication Expenses	**23,402.00**
Professional Services	
Legal Services	900.00
Other Professional Services	22,800.00
Total Professional Services	**23,700.00**
General Services	
Other General Services	238,927.48
Total General Services	**238,927.48**
Repairs and Maintenance	
Repairs and Maintenance - Transportation Equipment	150.00
Total Repairs and Maintenance	**150.00**
Taxes, Insurance Premiums and Other Fees	
Fidelity Bond Premiums	2,596.89
Insurance Expenses	1,119.22
Total Taxes, Insurance Premiums and Other Fees	**3,716.11**
Other Maintenance and Operating Expenses	
Advertising Expenses	1,620.00
Representation Expenses	13,441.00
Rents-Living Quarter	10,865.00
Other Maintenance and Operating Expenses	4,057.00
Total Other Maintenance and Operating Expenses	**29,983.00**
Total Maintenance and Other Operating Expenses	**3,962,162.55**

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

FUND 101

FOR THE QUARTER-ENDER MARCH 31, 2026

	2025
Non-Cash Expenses	
Depreciation	
Depreciation - Machinery and Equipment	4,909.50
Total Depreciation	**4,909.50**
Total Non-Cash Expenses	**4,909.50**
Losses	
Loss of Assets	49,995.00
Total Losses	**49,995.00**
Current Operating Expenses	**5,888,457.25**
Surplus (Deficit) from Current Operations	**(5,852,152.25)**
Financial Assistance/Subsidy from LGUs, GOCCs	
Subsidy from National Government	492,614.84
Subsidy from Regional Office/Staff Bureaus	29,238,553.16
Total Financial Assistance/Subsidy from LGUs, GOCCs	**29,731,168.00**
Net Financial Assistance/Subsidy	**29,731,168.00**
Miscellaneous Income	
Miscellaneous Income	111,600.00
Total Miscellaneous Income	**111,600.00**
Surplus (Deficit) for the period	**23,990,615.75**

Annex C

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
Funds 101
FOR THE QUARTER-ENDED, MARCH 31, 2026

Balance at Jan. 1	16,827,080.00
Prior Period Adjustments/Unrecorded Income and Expenses	-
Other Adjustments	(244,085.20)
Restated balance	**16,582,994.80**
Add/(Deduct):	
Changes in net assets/equity for the quarter-ended March 31, 2026	
Surplus/(Deficit) for the period	23,990,615.75
Adjustment of net revenue recognized directly in net assets/equity	-
Balance at March, 2026	**40,573,610.55**

*1 - Net revenue deposited with the National Treasury (revenue including constructive receipt of income by DFA and income of BIR remitted by agencies thru TRA)

*2 - Direct adjustments to Net Assets/Equity which are not revenue or expense (e.g. transfer of PPE from one unit of the agency to another directly charged to Accumulated Surplus/(Deficit))

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF CASH FLOWS
Fund 101
FOR THE QUATER-ENDED, MARCH 31, 2026

Cash Flows From Operating Activities	
Cash Inflows	
Collection of Income/Revenues	34,090.00
Receipt of funds from Cos/Bureaus/Ros/Ous for implementation of programs/projects	29,238,553.16
Other Receipts	121,068.50
Adjustments	171,006.72
Total Cash Inflows	**29,564,718.38**
Cash Outflows	
Payment of Expenses	16,207,869.66
Purchase of Inventories	4,335.70
Grant of Cash Advances	123,005.00
Prepayments	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	558,048.83
Other adjustments - Outflow	-
Total Cash Outflows	**16,893,259.19**
Net Cash Provided by (Used in) Operating Activities	**12,671,459.19**
Total Cash Provided by Operating, Investing and Financing Activities	12,671,459.19
Cash and Cash Equivalents, January 1,	30,905,021.60
Cash and Cash Equivalents, March 31, 2026	**43,576,480.79**

Annex D1

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF CASH FLOWS
Fund 101
FOR THE QUARTER-ENDED, MARCH 31, 2026

Cash Flows From Operating Activities	
Cash Inflows	
Collection of Income/Revenues	34,090.00
Collection of Service and Business Income	34,090.00
Receipt of Intra-Agency Fund Transfers	29,238,553.16
Receipt of funds from Cos/Bureaus/Ros/Ous for implementation of programs/projects	29,238,553.16
Other Receipts	121,068.50
Unused Petty Cash Fund	223.50
Refund of overpayment of MOOE	9,245.00
Other Miscellaneous Receipts	111,600.00
Adjustments	171,006.72
Restoration of cash for cancelled/lost/stale checks/ADA	141,372.67
Other adjustments - Inflow	29,634.05
Total Cash Inflows	**29,564,718.38**
Cash Outflows	
Payment of Expenses	16,207,869.66
Payment of personnel services	970,921.72
Payment of maintenance and other operating expenses	3,872,141.03
Payment expenses pertaining to/incurred in prior years	11,364,806.91
Purchase of Inventories	4,335.70
Purchase of inventory held for consumption	4,335.70
Grant of Cash Advances	123,005.00
Advances for payroll	0.00
Advances to Special Disbursing Officer	40,300.00
Advances to officers and employees	82,705.00
Prepayments	0.00
Prepaid Rent	0.00
Prepaid Insurance	0.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions	558,048.83
Remittance to GSIS/Pag-IBIG/PhilHealth	550,848.83
Remittance of Other Payables	7,200.00
Adjustments	0.00
Reversion/Return of unused NCA	0.00
Other adjustments - Outflow	0.00
Total Cash Outflows	**16,893,259.19**
Cash Provided by (Used in) Operating Activities	**12,671,459.19**
Total Cash Provided by Operating, Investing and Financing Activities	12,671,459.19
Cash and Cash Equivalents, January 1, 2026	30,905,021.60
Cash and Cash Equivalents, March 2026	**43,576,480.79**

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

FUND 101

FOR THE QUARTER-ENDED, MARCH 31, 2026

PARTICULARS	Budgeted Amounts		Actual Amounts on Comparable Basis
	Original	Final	
RECEIPTS			
Service and Business Income		75,120.00	75,120.00
Assistance and Subsidy		115,948,240.69	115,948,240.69
Total Receipts		**116,023,360.69**	**116,023,360.69**
PAYMENTS			
Personnel Services		8,142,933.12	8,142,933.12
Maintenance and Other Operating Expenses		101,561,629.10	101,561,629.10
Total Payments		**109,704,562.22**	**109,704,562.22**
Net Receipts/Payments		**6,318,798.47**	**6,318,798.47**

Annex E

Difference Final Budget and Actual
0.00
0.00
0.00
0.00
0.00
0.00