TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office

PRE-CLOSING TRIAL BALANCE

JUNE 2026

GENERAL FUND

Particulars	Account Code	2026	
		DEBIT	CREDIT
Petty Cash	1010102000	15,000.00	
Cash in Bank - Local Currency, Current Account- Land Bank of the Philippines (LBP)	1010202024	41,071,851.82	
Cash Treasury/Agency Deposit, Regular	1010401000	77,360.00	
Other Supplies and Materials for Distribution	1040299000	475,481.16	
Office Supplies Inventory	1040401000	97,432.22	
Semi - Expendable Office Equipment	1040502000	36,813.68	
Semi - Expendable ICT Equipment	1040503000	572,368.59	
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	74,970.00	
Advances to Officers and Employees	1990104000	35,460.00	
Prepaid Rent	1990202000	3,500.00	
Prepaid Insurance	1990205000	4,127.38	
Other Assets	1999900000	9,899.85	
Accumulated Depreciation-Information and Communication Technology	1060503100		94,917.00
Accounts Payable	2010101000		1,868,846.49
Due to BIR	2020101000		581,274.72
Due to GSIS - Life and Retirement Premium	2020102001		69,146.30
Due to GSIS - Salary Loan	2020102003		62,839.49
Due to GSIS - Policy Loan	2020102004		1,250.00
Due to PAGIBIG Premium	2020103001		2,400.00
Due to PAG-IBIG - Multi Purpose Loan	2020103002		1,341.74
Due to Philhealth	2020104000		7,417.98
Due to Regional Offices	2030103000		8,907,806.16
Other Deferred Credits	2050199000		363,537.55
Other Payables	2999999000		10,002.00
Accumulated Surplus	3010100000		16,641,943.14
Registration Fees	4020102000		74,000.00
Other Verification and Authentication Fees	4020111099		3,360.00
Subsidy from National Government	4030101000		807,342.96
Subsidy from Regional Office	4030107000		60,881,042.41
Miscellaneous Income	4060999000		140,800.00
Sale of Unserviceable Property	4060102000		2,215.00
Basic Salary- Civilian	5010101001	2,722,274.00	
PERA- Civilian	5010201001	100,000.00	

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office

PRE-CLOSING TRIAL BALANCE

JUNE 2026

GENERAL FUND

Particulars	Account Code	2026	
		DEBIT	CREDIT
Representation Allowance	5010202000	57,000.00	
Transportation Allowance	5010203000	57,000.00	
Clothing/Uniform Allowance-Civilian	5010204001	56,000.00	
Mid-Year Bonus - Civilian	5010216001	438,623.00	
Peformance Based Bonus - Civilian	5010299014	145,088.30	
Retirement and Life Insurance Premiums	5010301000	264,801.00	
Pagibig- Civilian	5010302001	8,600.00	
Philhealth- Civilian	5010303001	53,344.83	
ECIP- Civilian	5010304001	4,200.00	
Other Personnel Benefits	5010499099	56,000.00	
Traveling Expenses-Local	5020101000	252,233.48	
Scholarship Expenses	5020202000	41,913,969.23	
Office Supplies Expenses	5020301000	60,370.00	
Accountable Forms Expenses	5020302000	24,000.00	
Fuel, Oil & Lubricants Expenses	5020309000	64,264.05	
Semi-Expendable - Information & Communication Technology	5020321003	4,100.00	
Other Supplies and Materials Expenses	5020399000	3,773.50	
Water Expense	5020401000	5,370.00	
Electricity Expenses	5020402000	77,206.52	
Postage & Courier Expenses	5020501000	5,135.00	
Telephone Expenses - Mobile	5020502001	12,500.00	
Telephone Expenses - Landline	5020502002	33,600.00	
Legal Services	5021101000	2,430.00	
Other Professional Services	5021199000	37,800.00	
Other General Services	5021299099	523,868.75	
Repairs and Maintenance - Motor Vehicles	5021306001	34,765.00	
Fidelity Bond Premiums	5021502000	5,193.76	
Insurance Expenses	5021503000	4,688.44	
Advertising Expenses	5029901000	2,304.00	
Representation Expenses	5029903000	82,914.00	
Rents-Living Quarter	5029905005	21,365.00	
Other MOOE	5029999099	10,326.45	
Depreciation - ICT Equipment	5050105003	9,819.00	
Loss of Assets	5050409000	49,995.00	
TOTAL		**90,521,482.94**	**90,521,482.94**

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 JUNE 30, 2026

ASSETS	
Current Assets	
Cash and Cash Equivalents	41,164,211.82
Inventories	1,476,551.58
Other Current Assets	118,057.38
Total Current Assets	**42,758,820.78**
Non - Current Assets	
Property, Plant and Equipment	452,923.00
Other Assets	9,899.85
Total Non-Current Assets	**462,822.85**
Total Assets	**43,221,643.63**
LIABILITIES	
Current Liabilities	
Financial Liabilities	1,868,846.49
Inter-Agency Payables	725,670.23
Intra-Agency Payables	8,907,806.16
Other Deferred Credits/Unearned Income	363,537.55
Other Payables	10,002.00
Total Current Liabilities	**11,875,862.43**
Total Liabilities	**11,875,862.43**
NET ASSETS/EQUITY	
Accumulated Surplus/(Deficit)	**31,345,781.20**
Total Net Assets/Equity	
Total Liabilities and Net Assets/Equity	**43,221,643.63**

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF JUNE 30, 2026

	2026
ASSETS	
Current Assets	
Cash and Cash Equivalents	**41,164,211.82**
Cash on Hand	15,000.00
Cash Collecting Officer	-
Petty Cash	15,000.00
Cash in Bank - Local Currency	41,071,851.82
Cash in Bank - Local Currency, Current Account-Land Bank of the	41,071,851.82
Treasury/Agency Cash Accounts	77,360.00
Cash Treasury/Agency Deposit, Regular	77,360.00
Inventories	**1,476,551.58**
Inventory Held for Distribution	475,481.16
Other Supplies and Materials for Distribution	475,481.16
Inventory Held for Consumption	97,432.22
Office Supplies Inventory	97,432.22
Accountable Forms, Plates & Stickers Inventory	-
Semi-Expendable Equipment	**903,638.20**
Semi-Expendabel Machinery & Equipment	671,958.34
Semi-Expendable Office Equipment	36,813.68
Semi-Expendable Information and Communications Technology Equipment	572,368.59
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	**118,057.38**
Advances	**110,430.00**
Advances to Special Disbursing Officer	74,970.00
Advances to Officers and Employees	35,460.00
Prepayments	**7,627.38**
Prepaid Rent	3,500.00
Prepaid Insurance	4,127.38
Total Current Assets	**42,758,820.78**
Non - Current Assets	
Property, Plant and Equipment	**452,923.00**
Land	339,040.00
Land	**339,040.00**
Machinery and Equipment	**14,183.00**
Information and Communication Technology Equipment	109,100.00
Accumulated Depreciation - Information and Communication Technology Equipm	94,917.00
Accumulated Impairment Losses - Information and Communication Technology E	-
Net Value	**14,183.00**

ANNEX A1

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF JUNE 30, 2026

	2026
Transportation Equipment	**99,700.00**
Motor Vehicles	99,700.00
Accumulated Depreciation - Motor Vehicles	-
Accumulated Impairment Losses - Motor Vehicles	-
Net Value	**99,700.00**
Other Assets	**9,899.85**
Other Assets	9,899.85
Accumulated Impairment Losses - Other Assets	-
Net Value	**9,899.85**
Total Non-Current Assets	**462,822.85**
TOTAL ASSETS	**43,221,643.63**
LIABILITIES AND NET ASSETS/EQUITY	
Liabilities	
Current Liabilities	
Financial Liabilities	**1,868,846.49**
Payables	1,868,846.49
Accounts Payable	1,868,846.49
Inter-Agency Payables	**725,670.23**
Due to BIR	581,274.72
Due to GSIS - Life and Retirement Premium	69,146.30
Due to GSIS - Salary Loan	62,839.49
Due to GSIS - Policy Loan	1,250.00
Due to PAGIBIG Premium	2,400.00
Due to PAG-IBIG - Multi Purpose Loan	1,341.74
Due to PHILHEALTH	7,417.98
Intra-Agency Payables	**8,907,806.16**
Due to Regional Officer	8,907,806.16
Other Deferred Credits/Unearned Income	**363,537.55**
Other Deferred Credits	363,537.55
Other Paybales	**10,002.00**
Other Payables	10,002.00
Total Current Liabilities	**11,875,862.43**
Total Liabilities	**11,875,862.43**
Net Assets/Equity	
Equity	**31,345,781.20**
Accumulated Surplus/(Deficit)	31,345,781.20
Total Net Assets/Equity	**31,345,781.20**
TOTAL LIABILITIES AND NET ASSETS/EQUITY	**43,221,643.63**

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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, JUNE 30, 2026

Revenue	
Services Income	77,360.00
Total Revenue	**79,575.00**
Less: Current Operating Expenses	
Personnel Services	3,962,931.13
Maintenance and Other Operating Expenses	43,182,177.18
Non-Cash Expenses	9,819.00
Losses	49,995.00
Total Current Operating Expenses	**47,204,922.31**
Surplus/(Deficit) from Current Operations	**(47,125,347.31)**
Net Financial Assistance/Subsidy	61,688,385.37
Miscellaneous Income	140,800.00
Surplus/(Deficit) for the period	**14,703,838.06**

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER-ENDER JUNE 30, 2026

Revenue	
Services Income	
Registration Fees	74,000.00
Other Verification and Authentication Fees	3,360.00
Total Service Income	**77,360.00**
Other Non-Operating Income	
Sale of Unserviceable Assets	2,215.00
Total Other Non-Operating Income	**2,215.00**
Total Revenue	**79,575.00**
Less Current Operating Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages - Regular	2,722,274.00
Total Salaries	**2,722,274.00**
Other Compensation	
Personal Economic Relief Allowance (PERA)	100,000.00
Representation Allowance (RA)	57,000.00
Transportation Allowance (TA)	57,000.00
Clothing/Uniform Allowance	56,000.00
Bonus-Civilian	-
Cash Gift - Civilian	-
Mid-Year Bonus-Civlian	438,623.00
Collective Negotiation Agreement - Civilian	-
Productivity Enhancement Incentive-Civilian	-
Peformance Based Bonus - Civilian	145,088.30
Anniversary Bonus - Civilian	
Total Other Compensation	**853,711.30**
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	264,801.00
Pag-IBIG Contributions	8,600.00
PhilHealth Contributions	53,344.83
Employees Compensation Insurance Premiums	4,200.00
Total Personnel Benefit Contributions	**330,945.83**
Other Personnel Benefits	
Other Personnel Benefits	56,000.00
Total Other Personnel Benefits	**56,000.00**
Total Personnel Services	**3,962,931.13**
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses - Local	252,233.48
Total Traveling Expenses	**252,233.48**
Training and Scholarship Expenses	

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER-ENDER JUNE 30, 2026

Training Expenses	-
Scholarship Grants/Expenses	41,913,969.23
Total Training and Scholarship Expenses	**41,913,969.23**
Supplies and Materials Expenses	
Office Supplies Expenses	60,370.00
Accountable Forms Expenses	24,000.00
Fuel, Oil and Lubricants Expenses	64,264.05
Semi-Expendable Information and Communications Technology Equipment	4,100.00
Other Supplies and Materials Expenses	3,773.50
Total Supplies and Materials Expenses	**156,507.55**
Utility Expenses	
Water Expenses	5,370.00
Electricity Expenses	77,206.52
Total Utility Expenses	**82,576.52**
Communication Expenses	
Postage and Courier Services	5,135.00
Telephone Expenses - Mobile	12,500.00
Telephone Expenses - Landline	33,600.00
Total Communication Expenses	**51,235.00**
Professional Services	
Legal Services	2,430.00
Other Professional Services	37,800.00
Total Professional Services	**40,230.00**
General Services	
Other General Services	523,868.75
Total General Services	**523,868.75**
Repairs and Maintenance	
Repairs and Maintenance - Transportation Equipment	34,765.00
Total Repairs and Maintenance	**34,765.00**
Taxes, Insurance Premiums and Other Fees	
Fidelity Bond Premiums	5,193.76
Insurance Expenses	4,688.44
Total Taxes, Insurance Premiums and Other Fees	**9,882.20**
Other Maintenance and Operating Expenses	
Advertising Expenses	2,304.00
Representation Expenses	82,914.00
Rents-Living Quarter	21,365.00
Other Maintenance and Operating Expenses	10,326.45
Total Other Maintenance and Operating Expenses	**116,909.45**
Total Maintenance and Other Operating Expenses	**43,182,177.18**
Non-Cash Expenses	
Depreciation	

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER-ENDER JUNE 30, 2026

Depreciation - Machinery and Equipment	9,819.00
Total Depreciation	**9,819.00**
Total Non-Cash Expenses	**9,819.00**
Losses	
Loss of Assets	49,995.00
Total Losses	**49,995.00**
Current Operating Expenses	**47,204,922.31**
Surplus (Deficit) from Current Operations	**(47,125,347.31)**
Financial Assistance/Subsidy from LGUs, GOCCs	
Subsidy from National Government	807,342.96
Subsidy from Regional Office/Staff Bureaus	60,881,042.41
Total Financial Assistance/Subsidy from LGUs, GOCCs	**61,688,385.37**
Net Financial Assistance/Subsidy	**61,688,385.37**
Miscellaneous Income	
Miscellaneous Income	140,800.00
Total Miscellaneous Income	**140,800.00**
Surplus (Deficit) for the period	**14,703,838.06**

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, JUNE 30, 2026

Balance at Jan. 1	16,827,080.00
Prior Period Adjustments/Unrecorded Income and Expenses	-
Other Adjustments	(185,136.86)
Restated balance	**16,641,943.14**
Add/(Deduct):	
Changes in net assets/equity for the quarter-ended June 30, 2026	
Surplus/(Deficit) for the period	14,703,838.06
Adjustment of net revenue recognized directly in net assets/equity	-
Balance at June, 2026	**31,345,781.20**

*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, JUNE 30, 2026

Cash Flows From Operating Activities	
Cash Inflows	
Collection of Income/Revenues	77,360.00
Receipt of funds from Cos/Bureaus/Ros/Ous for implementation of programs/projects	69,791,298.57
Other Receipts	175,288.02
Adjustments	228,830.06
Total Cash Inflows	**70,272,776.65**
Cash Outflows	
Payment of Expenses	57,979,250.66
Purchase of Inventories	28,356.06
Grant of Cash Advances	304,980.00
Prepayments	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	1,182,192.80
Other adjustments - Outflow	518,806.91
Total Cash Outflows	**60,013,586.43**
Net Cash Provided by (Used in) Operating Activities	**10,259,190.22**
Total Cash Provided by Operating, Investing and Financing Activities	10,259,190.22
Cash and Cash Equivalents, January 1,	30,905,021.60
Cash and Cash Equivalents, June 30 2026	**41,164,211.82**

Annex D1

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF CASH FLOWS
Fund 101
FOR THE QUARTER-ENDED, JUNE 30, 2026

Cash Flows From Operating Activities	
Cash Inflows	
Collection of Income/Revenues	77,360.00
Collection of Service and Business Income	77,360.00
Receipt of Intra-Agency Fund Transfers	69,791,298.57
Receipt of funds from Cos/Bureaus/Ros/Ous for implementation of programs/projects	69,791,298.57
Other Receipts	175,288.02
Unused Petty Cash Fund	223.50
Refund of overpayment of MOOE	34,264.52
Other Miscellaneous Receipts	140,800.00
Adjustments	228,830.06
Restoration of cash for cancelled/lost/stale checks/ADA	199,196.01
Other adjustments - Inflow	29,634.05
Total Cash Inflows	**70,272,776.65**
Cash Outflows	
Payment of Expenses	57,979,250.66
Payment of personnel services	2,296,514.90
Payment of maintenance and other operating expenses	42,418,232.90
Payment expenses pertaining to/incurred in prior years	13,264,502.86
Purchase of Inventories	28,356.06
Purchase of inventory held for consumption	28,356.06
Grant of Cash Advances	304,980.00
Advances for payroll	0.00
Advances to Special Disbursing Officer	115,270.00
Advances to officers and employees	189,710.00
Prepayments	0.00
Prepaid Rent	0.00
Prepaid Insurance	0.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions	1,182,192.80
Remittance to GSIS/Pag-IBIG/PhilHealth	1,162,692.80
Remittance of Other Payables	19,500.00
Adjustments	518,806.91
Reversion/Return of unused NCA	518,806.91
Other adjustments - Outflow	0.00
Total Cash Outflows	**60,013,586.43**
Cash Provided by (Used in) Operating Activities	**10,259,190.22**
Total Cash Provided by Operating, Investing and Financing Activities	10,259,190.22
Cash and Cash Equivalents, January 1, 2026	30,905,021.60
Cash and Cash Equivalents, June 2026	**41,164,211.82**

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FUND 101
FOR THE QUARTER-ENDED, JUNE 30, 2026

PARTICULARS	Budgeted Amounts		Actual Amounts on Comparable Basis
	Original	Final	
RECEIPTS			
Service and Business Income		79,575.00	79,575.00
Assistance and Subsidy		61,688,385.37	61,688,385.37
Miscellaneous Income		140,800.00	
Total Receipts		**61,908,760.37**	**61,767,960.37**
PAYMENTS			
Personnel Services		3,962,931.13	3,962,931.13
Maintenance and Other Operating Expenses		43,182,177.18	43,182,177.18
Non-Cash Expenses		9,819.00	
Losses		49,995.00	
Total Payments		**47,204,922.31**	**47,145,108.31**
Net Receipts/Payments		**14,703,838.06**	**14,622,852.06**

Annex E

Difference Final Budget and Actual
0.00
0.00
0.00
0.00
0.00
0.00