

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office

PRE-CLOSING TRIAL BALANCE
June 30, 2026
FUND 06 - BUSINESS RELATED FUNDS

Particulars	Account Code	2026	
		Debit	Credit
Cash Collecting Officer	1010101000	240.00	
Cash in Bank - Local Currency, Current Account- LBP	1010202024	199,383.56	
Office Supplies Inventory	1040401000	16,456.33	
Accountable Forms, Plates & Stickers Inventory	1040402000	69,100.00	
Semi-Expendable ICT Equipment	1040503000	40,670.00	
Semi-Expendable Other Equipment	1040599000	8,436.42	
Semi-Expendable Furniture and Fixtures	1040601000	46,915.31	
Accounts Payable	2010101000		133.00
Due to BIR	2020101000		1,133.03
Accumulated Surplus	3010100000		528,096.55
Certification Fees	4020104002		40,485.00
Accreditation Fees	4020111001		63,000.00
Sale of Unserviceable Property	4060102000		697.00
Traveling Expenses	5020101000	172,592.00	
Office Supplies Expenses	5020301002	17,817.16	
Other Professional Services	5021199000	14,000.00	
Other General Services	5021299099	47,933.80	
TOTAL		633,544.58	633,544.58

Prepared by:


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TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Misamis Occidental Provincial Office

STATEMENT OF FINANCIAL POSITION

Fund 06

AS OF JUNE 30, 2026

ASSETS	<u>2026</u>
Current Assets	
Cash and Cash Equivalents	199,623.56
Inventories	181,578.06
Total Current Assets	<u>381,201.62</u>
 Total Assets	 <u><u>381,201.62</u></u>
 LIABILITIES	
Current Liabilities	
Financial Liabilities	133.00
Total Current Liabilities	<u>1,266.03</u>
 Total Liabilities	 <u>1,266.03</u>
 NET ASSETS/EQUITY	
Accumulated Surplus/(Deficit)	379,935.59
Total Net Assets/Equity	<u>379,935.59</u>
 Total Liabilities and Net Assets/Equity	 <u><u>381,201.62</u></u>

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 06-SSP
AS OF June 30, 2026

2026**ASSETS****Current Assets**

Cash and Cash Equivalents	<u>199,623.56</u>
Cash on Hand	<u>240.00</u>
Cash Collecting Officer	<u>240.00</u>
Cash in Bank - Local Currency	<u>199,383.56</u>
Cash in Bank - Local Currency, Current Account-Land Bank of the Philippines	<u>199,383.56</u>
Inventories	<u>181,578.06</u>
Inventory Held for Consumption	<u>85,556.33</u>
Office Supplies Inventory	<u>16,456.33</u>
Accountable Forms, Plates and Stickers Inventory	<u>69,100.00</u>
Semi-Expendable Equipment	<u>96,021.73</u>
Semi-Expendable Machinery & Equipment	<u>49,106.42</u>
Semi-Expendable Office Equipment	<u>0.00</u>
Semi-Expendable ICT Equipment	<u>40,670.00</u>
Semi-Expendable Communication Equipment	<u>0.00</u>
Semi-Expendable Other Equipment	<u>8,436.42</u>
Semi-Expendable Furniture, Fixtures & Books	<u>46,915.31</u>
Semi-Expendable Furniture & Fixtures	<u>46,915.31</u>
Total Current Assets	<u>381,201.62</u>
TOTAL ASSETS	<u><u>381,201.62</u></u>

LIABILITIES AND NET ASSETS/EQUITY**Liabilities****Current Liabilities**

Financial Liabilities	<u>133.00</u>
Payables	<u>133.00</u>
Accounts Payable	<u>133.00</u>
Inter-Agency Payables	<u>1,133.03</u>
Due to BIR	<u>1,133.03</u>
Total Current Liabilities	<u>1,266.03</u>
Total Liabilities	<u>1,266.03</u>

Net Assets/Equity

Equity	<u>379,935.59</u>
Accumulated Surplus/(Deficit)	<u>379,935.59</u>
Total Net Assets/Equity	<u>379,935.59</u>
TOTAL LIABILITIES AND NET ASSETS/EQUITY	<u><u>381,201.62</u></u>

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF FINANCIAL PERFORMANCE
FUND 06
FOR THE QUARTER-ENDED, JUNE 30, 2026

	<u>2026</u>
Revenue	
Clearance and Certification Fees	103,485.00
Other Non-Operating Income	<u>697.00</u>
Total Revenue	<u>104,182.00</u>
Less: Current Operating Expenses	
Maintenance and Other Operating Expenses	<u>252,342.96</u>
Total Current Operating Expenses	<u>252,342.96</u>
Surplus/(Deficit) from Current Operations	<u>(148,160.96)</u>
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>-</u>
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>-</u>
Miscellaneous Income	<u>-</u>
Total Miscellaneous Income	<u>-</u>
Surplus/(Deficit) for the period	<u><u>(148,160.96)</u></u>

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 06
FOR THE QUARTER - ENDED, JUNE 30, 2026

	<u>2026</u>
Revenue	
Clearance and Certification Fees	
Certification Fees	40,485.00
Accreditation Fees	63,000.00
Total Certification Fees	<u>103,485.00</u>
Other Non-Operating Income	
Sale of Unserviceable Assets	697.00
Total Other Non-Operating Income	<u>697.00</u>
Total Revenue	<u>104,182.00</u>
Less Current Operating Expenses	
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses - Local	172,592.00
Total Traveling Expenses	<u>172,592.00</u>
Supplies and Materials Expenses	
Office Supplies Expenses	17,817.16
Total Supplies and Materials Expenses	<u>17,817.16</u>
Professional Services	
Other Professional Services	14,000.00
Total Professional Services	<u>14,000.00</u>
General Services	
Other General Services	47,933.80
Total General Services	<u>47,933.80</u>
Total Maintenance and Other Operating Expenses	<u>252,342.96</u>
Non-Cash Expenses	
Depreciation	
Depreciation - Machinery and Equipment	
Depreciation - Furniture, Fixtures and Books	-
Total Depreciation	<u>-</u>
Impairment Loss	
Impairment Loss - Property Plant and Equipment	
Total Impairment Loss	
Total Non-Cash Expenses	<u>-</u>
Current Operating Expenses	<u>252,342.96</u>
Surplus (Deficit) from Current Operations	<u>(148,160.96)</u>
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
Assistance from Local Government Units	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>-</u>
Surplus (Deficit) for the period	<u>(148,160.96)</u>

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
Fund 06
FOR THE QUARTER-ENDED JUNE 30, 2026

	Accumulated Surplus/(Deficit)
	<u>2025</u>
Balance at January 1	585,017.64
Add/(Deduct):	-
Other Adjustments	(56,921.09)
Restated balance	<u>528,096.55</u>
 Add/(Deduct):	
Changes in net assets/equity for the quarter-ended, June 30, 2026	
Surplus/(Deficit) for the period	<u>(148,160.96)</u>
 Balance at June 30, 2026	 <u><u>379,935.59</u></u>

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF CASH FLOWS
Fund 06
FOR THE QUARTER-ENDED, JUNE 30, 2026

	<u>2026</u>
Cash Flows From Operating Activities	
Cash Inflows	
Collection of Income/Revenues	-
Other Receipts	103,485.00
Adjustments	697.00
Total Cash Inflows	<u>104,182.00</u>
Cash Outflows	
Payment of Expenses	295,856.80
Adjustments	3,000.00
Total Cash Outflows	<u>298,856.80</u>
Cash Provided by (Used in) Operating Activities	<u>(194,674.80)</u>
Total Cash Provided by Operating, Investing and Financing Activities	(194,674.80)
Cash and Cash Equivalents, January 1, 2026	394,298.36
Cash and Cash Equivalents, June 30, 2026	<u><u>199,623.56</u></u>

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF CASH FLOWS
Fund 06
FOR THE QUARTER-ENDED, JUNE 30, 2026

	<u>2026</u>
Cash Flows From Operating Activities	
Cash Inflows	
Collection of Income/Revenues	103,485.00
Collection of Service and Business Income	103,485.00
Adjustments	697.00
Other adjustments - Inflow	697.00
Total Cash Inflows	<u>104,182.00</u>
Cash Outflows	
Payment of Expenses	295,856.80
Payment of maintenance and other operating expenses	234,525.80
Payment expenses pertaining to/incurred in prior years	61,331.00
Adjustments	3,000.00
Other adjustments - Outflow	3,000.00
Total Cash Outflows	<u>298,856.80</u>
Cash Provided by (Used in) Operating Activities	<u>(194,674.80)</u>
Total Cash Provided by Operating, Investing and Financing Activities	(194,674.80)
Cash and Cash Equivalents, January 1, 2026	394,298.36
Cash and Cash Equivalents, June 30, 2026	<u><u>199,623.56</u></u>

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Misamis Occidental Provincial Office
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FUND 06
FOR THE QUARTER-ENDED, JUNE 30, 2026

PARTICULARS	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
RECEIPTS				
Service and Business Income		104,182.00	104,182.00	0.00
Miscellaneous Income		0.00	0.00	0.00
Total Receipts		104,182.00	104,182.00	0.00
PAYMENTS				
Personnel Services		0.00	0.00	0.00
Maintenance and Other Operating Expenses		252,342.96	252,342.96	0.00
Total Payments		252,342.96	252,342.96	0.00
Net Receipts/Payments		-148,160.96	-148,160.96	0.00