

**SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES**  
As at the Quarter Ending December 31, 2025

Department : Department of Labor and Employment (DOLE)  
 Agency/Entity : Technical Education and Skills Development Authority  
 Operating Unit : Isabela School of Arts and Trades  
 Organization Code (UACS) : 16 009 1600010  
 Fund Cluster : 01 - Regular Agency Fund  
 (e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

|   |                             |
|---|-----------------------------|
| X | Current Year Appropriations |
|   | Supplemental Appropriations |
|   | Continuing Appropriations   |

| Particulars   | UACS CODE  | Appropriations            |   |                         |   |                |               |                     | Allotments                  |                            |                                 |                                |               |                             |                            | Obligations                     |                                |               |                           |                        | Disbursements                      |              |      |  | Balances |  |  |  |
|---|------------|---------------------------|---|-------------------------|---|----------------|---------------|---------------------|-----------------------------|----------------------------|---------------------------------|--------------------------------|---------------|-----------------------------|----------------------------|---------------------------------|--------------------------------|---------------|---------------------------|------------------------|------------------------------------|--------------|------|--|----------|--|--|--|
|   |            | Authorized Appropriations | Adjustments (Transfer To/From, Modifications/Augmentations) | Adjusted Appropriations | Adjustments (Reductions, Modifications/Augmentations) | Transfer To    | Transfer From | Adjusted Allotments | 1st Quarter Ending March 31 | 2nd Quarter Ending June 30 | 3rd Quarter Ending September 30 | 4th Quarter Ending December 31 | Total         | 1st Quarter Ending March 31 | 2nd Quarter Ending June 30 | 3rd Quarter Ending September 30 | 4th Quarter Ending December 31 | Total         | Unreleased Appropriations | Unobligated Allotments | Unpaid Obligations (15-20)=(23+24) |              |      |  |          |  |  |  |
|   |            | 3                         | 4   | 5=(3+4)                 | 6   | 7              | 8             | 9                   | 10=(6+(-7)+8+9)             | 11                         | 12                              | 13                             | 14            | 15=(11+12+13+14)            | 16                         | 17                              | 18                             | 19            | 20=(16+17+18+19)          | 21=(5-10)              | 22=(10-16)                         | 23           | 24   |  |          |  |  |  |
| <b>SUMMARY</b>  |            | 38,744,000.00             | 7,214,407.16  | 45,958,407.16           | 39,061,000.00   | 4,061,190.00   | 0.00          | 2,846,247.16        | 45,958,407.16               | 8,909,200.84               | 13,320,346.34                   | 8,883,848.44                   | 13,844,911.63 | 45,958,407.16               | 8,689,141.10               | 13,648,406.08                   | 8,924,713.61                   | 12,695,318.04 | 44,849,578.73             | 0.00                   | 0.00                               | 1,108,828.42 | 0.00 |  |          |  |  |  |
| <b>A. AGENCY SPECIFIC BUDGET</b>                      |            | 36,852,000.00             | 3,251,999.97  | 38,903,999.97           | 36,862,000.00   | 480,000.00     | 0.00          | 2,771,999.97        | 38,903,999.97               | 7,402,883.68               | 11,193,017.78                   | 8,172,969.89                   | 12,135,429.81 | 38,903,999.97               | 7,173,523.94               | 11,422,077.62                   | 8,215,733.67                   | 11,278,978.38 | 38,089,311.61             | 0.00                   | 0.00                               | 814,888.46   | 0.00 |  |          |  |  |  |
| Personnel Services                                    |            | 13,499,000.00             | 4,899,599.97  | 18,398,599.97           | 13,499,000.00   | 1,927,600.00   | 0.00          | 0.00                | 18,398,599.97               | 3,117,023.88               | 10,889,639.03                   | 8,037,962.89                   | 11,963,984.66 | 18,398,599.97               | 7,087,963.94               | 11,098,696.77                   | 8,078,717.67                   | 11,108,631.13 | 37,373,911.61             | 0.00                   | 0.00                               | 814,888.46   | 0.00 |  |          |  |  |  |
| Salaries and Wages                                    |            | 26,788,000.00             | (440,995.53)  | 26,327,004.47           | 26,788,000.00   | (440,995.53)   | 0.00          | 0.00                | 26,327,004.47               | 6,882,988.84               | 6,788,811.12                    | 7,004,158.84                   | 4,871,245.67  | 26,327,004.47               | 6,616,237.35               | 6,935,362.61                    | 7,044,923.91                   | 4,378,164.03  | 24,874,687.90             | 0.00                   | 0.00                               | 452,316.57   | 0.00 |  |          |  |  |  |
| Salaries and Wages - Regular                          | 5010101000 | 25,788,000.00             | (440,995.53)  | 25,327,004.47           | 25,788,000.00   | (440,995.53)   | 0.00          | 0.00                | 25,327,004.47               | 6,882,988.84               | 6,788,811.12                    | 7,004,158.84                   | 4,871,245.67  | 25,327,004.47               | 6,516,237.35               | 6,935,362.61                    | 7,044,923.91                   | 4,378,164.03  | 24,874,687.90             | 0.00                   | 0.00                               | 452,316.57   | 0.00 |  |          |  |  |  |
| Basic Salary - Civilian                               | 5010101001 | 25,788,000.00             | (440,995.53)  | 25,327,004.47           | 25,788,000.00   | (440,995.53)   | 0.00          | 0.00                | 25,327,004.47               | 6,882,988.84               | 6,788,811.12                    | 7,004,158.84                   | 4,871,245.67  | 25,327,004.47               | 6,516,237.35               | 6,935,362.61                    | 7,044,923.91                   | 4,378,164.03  | 24,874,687.90             | 0.00                   | 0.00                               | 452,316.57   | 0.00 |  |          |  |  |  |
| Other Compensation                                    |            | 6,786,000.00              | 1,447,600.00  | 8,242,600.00            | 6,786,000.00  | 1,447,600.00   | 0.00          | 0.00                | 8,242,600.00                | 392,000.00                 | 2,962,000.00                    | 396,000.00                     | 4,602,600.00  | 8,242,600.00                | 392,000.00                 | 2,962,000.00                    | 396,000.00                     | 4,177,600.00  | 7,917,600.00              | 0.00                   | 0.00                               | 325,000.00   | 0.00 |  |          |  |  |  |
| Personal Economic Relief Allowance (PERA)             | 5010201000 | 1,464,000.00              | 0.00  | 1,464,000.00            | 1,464,000.00  | 0.00           | 0.00          | 0.00                | 1,464,000.00                | 392,000.00                 | 378,000.00                      | 366,000.00                     | 298,000.00    | 1,464,000.00                | 392,000.00                 | 378,000.00                      | 396,000.00                     | 298,000.00    | 1,464,000.00              | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| PERA - Civilian                                       | 5010201001 | 1,464,000.00              | 0.00  | 1,464,000.00            | 1,464,000.00  | 0.00           | 0.00          | 0.00                | 1,464,000.00                | 392,000.00                 | 378,000.00                      | 366,000.00                     | 298,000.00    | 1,464,000.00                | 392,000.00                 | 378,000.00                      | 396,000.00                     | 298,000.00    | 1,464,000.00              | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Clothing/Uniform Allowance                            | 5010204000 | 427,000.00                | 0.00  | 427,000.00              | 427,000.00  | 0.00           | 0.00          | 0.00                | 427,000.00                  | 0.00                       | 427,000.00                      | 0.00                           | 0.00          | 427,000.00                  | 0.00                       | 427,000.00                      | 0.00                           | 0.00          | 427,000.00                | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Clothing/Uniform Allowance - Civilian                 | 5010204001 | 427,000.00                | 0.00  | 427,000.00              | 427,000.00  | 0.00           | 0.00          | 0.00                | 427,000.00                  | 0.00                       | 427,000.00                      | 0.00                           | 0.00          | 427,000.00                  | 0.00                       | 427,000.00                      | 0.00                           | 0.00          | 427,000.00                | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Year End Bonus  | 5010214000 | 2,147,000.00              | 0.00  | 2,147,000.00            | 2,147,000.00  | 0.00           | 0.00          | 0.00                | 2,147,000.00                | 0.00                       | 0.00                            | 0.00                           | 0.00          | 2,147,000.00                | 0.00                       | 0.00                            | 0.00                           | 0.00          | 2,147,000.00              | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Bonus - Civilian                                      | 5010214001 | 2,147,000.00              | 0.00  | 2,147,000.00            | 2,147,000.00  | 0.00           | 0.00          | 0.00                | 2,147,000.00                | 0.00                       | 0.00                            | 0.00                           | 0.00          | 2,147,000.00                | 0.00                       | 0.00                            | 0.00                           | 0.00          | 2,147,000.00              | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Cash Gift   | 5010215000 | 305,000.00                | 0.00  | 305,000.00              | 305,000.00  | 0.00           | 0.00          | 0.00                | 305,000.00                  | 0.00                       | 0.00                            | 0.00                           | 0.00          | 305,000.00                  | 0.00                       | 0.00                            | 0.00                           | 0.00          | 305,000.00                | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Cash Gift - Civilian                                  | 5010215001 | 305,000.00                | 0.00  | 305,000.00              | 305,000.00  | 0.00           | 0.00          | 0.00                | 305,000.00                  | 0.00                       | 0.00                            | 0.00                           | 0.00          | 305,000.00                  | 0.00                       | 0.00                            | 0.00                           | 0.00          | 305,000.00                | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Mid-Year Bonus - Civilian                             | 5010218000 | 2,147,000.00              | 0.00  | 2,147,000.00            | 2,147,000.00  | 0.00           | 0.00          | 0.00                | 2,147,000.00                | 0.00                       | 2,147,000.00                    | 0.00                           | 0.00          | 2,147,000.00                | 0.00                       | 2,147,000.00                    | 0.00                           | 0.00          | 2,147,000.00              | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Mid-Year Bonus - Civilian                             | 5010218001 | 2,147,000.00              | 0.00  | 2,147,000.00            | 2,147,000.00  | 0.00           | 0.00          | 0.00                | 2,147,000.00                | 0.00                       | 2,147,000.00                    | 0.00                           | 0.00          | 2,147,000.00                | 0.00                       | 2,147,000.00                    | 0.00                           | 0.00          | 2,147,000.00              | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Other Bonuses and Allowances                          | 5010296000 | 305,000.00                | 1,447,600.00  | 1,752,600.00            | 305,000.00  | 1,447,600.00   | 0.00          | 0.00                | 1,752,600.00                | 0.00                       | 0.00                            | 0.00                           | 1,752,600.00  | 1,752,600.00                | 0.00                       | 0.00                            | 0.00                           | 1,427,600.00  | 1,427,600.00              | 0.00                   | 0.00                               | 325,000.00   | 0.00 |  |          |  |  |  |
| Collective Negotiation Agreement Incentive - Civilian | 5010296011 | 0.00                      | 1,447,600.00  | 1,447,600.00            | 0.00  | 1,447,600.00   | 0.00          | 0.00                | 1,447,600.00                | 0.00                       | 0.00                            | 0.00                           | 1,447,600.00  | 1,447,600.00                | 0.00                       | 0.00                            | 0.00                           | 1,122,600.00  | 1,122,600.00              | 0.00                   | 0.00                               | 325,000.00   | 0.00 |  |          |  |  |  |
| Productivity Enhancement Incentive - Civilian         | 5010296012 | 305,000.00                | 0.00  | 305,000.00              | 305,000.00  | 0.00           | 0.00          | 0.00                | 305,000.00                  | 0.00                       | 0.00                            | 0.00                           | 0.00          | 305,000.00                  | 0.00                       | 0.00                            | 0.00                           | 305,000.00    | 305,000.00                | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Personnel Benefit Contributions                       |            | 882,000.00                | 0.00  | 882,000.00              | 882,000.00  | 0.00           | 0.00          | 0.00                | 882,000.00                  | 242,034.84                 | 246,032.38                      | 239,803.76                     | 134,129.02    | 882,000.00                  | 179,726.69                 | 309,340.63                      | 239,803.76                     | 123,194.19    | 881,088.17                | 0.00                   | 0.00                               | 10,934.83    | 0.00 |  |          |  |  |  |
| Pag-IBIG Contributions                                | 5010302000 | 148,000.00                | 0.00  | 148,000.00              | 148,000.00  | 0.00           | 0.00          | 0.00                | 148,000.00                  | 39,200.00                  | 38,600.00                       | 39,800.00                      | 28,800.00     | 148,000.00                  | 39,200.00                  | 38,800.00                       | 39,800.00                      | 27,600.00     | 145,000.00                | 0.00                   | 0.00                               | 1,000.00     | 0.00 |  |          |  |  |  |
| Pag-IBIG - Civilian                                   | 5010302001 | 148,000.00                | 0.00  | 148,000.00              | 148,000.00  | 0.00           | 0.00          | 0.00                | 148,000.00                  | 39,200.00                  | 38,600.00                       | 39,800.00                      | 28,800.00     | 148,000.00                  | 39,200.00                  | 38,800.00                       | 39,800.00                      | 27,600.00     | 145,000.00                | 0.00                   | 0.00                               | 1,000.00     | 0.00 |  |          |  |  |  |
| PhilHealth Contributions                              | 5010303000 | 643,000.00                | 0.00  | 643,000.00              | 643,000.00  | 0.00           | 0.00          | 0.00                | 643,000.00                  | 183,134.84                 | 188,132.38                      | 180,403.76                     | 91,329.02     | 643,000.00                  | 120,826.59                 | 250,440.63                      | 180,403.76                     | 87,994.19     | 636,665.17                | 0.00                   | 0.00                               | 3,334.83     | 0.00 |  |          |  |  |  |
| PhilHealth - Civilian                                 | 5010303001 | 643,000.00                | 0.00  | 643,000.00              | 643,000.00  | 0.00           | 0.00          | 0.00                | 643,000.00                  | 183,134.84                 | 188,132.38                      | 180,403.76                     | 91,329.02     | 643,000.00                  | 120,826.59                 | 250,440.63                      | 180,403.76                     | 87,994.19     | 636,665.17                | 0.00                   | 0.00                               | 3,334.83     | 0.00 |  |          |  |  |  |
| Employees Compensation Insurance Premiums             | 5010304000 | 73,000.00                 | 0.00  | 73,000.00               | 73,000.00   | 0.00           | 0.00          | 0.00                | 73,000.00                   | 19,700.00                  | 19,300.00                       | 19,800.00                      | 14,200.00     | 73,000.00                   | 19,700.00                  | 19,300.00                       | 19,800.00                      | 7,600.00      | 66,400.00                 | 0.00                   | 0.00                               | 6,600.00     | 0.00 |  |          |  |  |  |
| ECIP - Civilian                                       | 5010304001 | 73,000.00                 | 0.00  | 73,000.00               | 73,000.00   | 0.00           | 0.00          | 0.00                | 73,000.00                   | 19,700.00                  | 19,300.00                       | 19,800.00                      | 14,200.00     | 73,000.00                   | 19,700.00                  | 19,300.00                       | 19,800.00                      | 7,600.00      | 66,400.00                 | 0.00                   | 0.00                               | 6,600.00     | 0.00 |  |          |  |  |  |
| Other Personnel Benefits                              |            | 84,000.00                 | 3,692,996.80  | 3,766,996.80            | 84,000.00   | 920,996.53     | 0.00          | 2,771,999.97        | 3,766,996.80                | 0.00                       | 902,996.53                      | 397,999.00                     | 2,466,008.97  | 3,766,996.80                | 0.00                       | 902,996.53                      | 397,999.00                     | 2,429,672.91  | 3,730,668.44              | 0.00                   | 0.00                               | 26,437.06    | 0.00 |  |          |  |  |  |
| Terminal Leave Benefits                               | 5010403000 | 0.00                      | 440,995.53  | 440,995.53              | 0.00  | 440,995.53     | 0.00          | 0.00                | 440,995.53                  | 0.00                       | 440,995.53                      | 0.00                           | 0.00          | 440,995.53                  | 0.00                       | 440,995.53                      | 0.00                           | 0.00          | 440,995.53                | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Terminal Leave Benefits - Civilian                    | 5010403001 | 0.00                      | 440,995.53  | 440,995.53              | 0.00  | 440,995.53     | 0.00          | 0.00                | 440,995.53                  | 0.00                       | 440,995.53                      | 0.00                           | 0.00          | 440,995.53                  | 0.00                       | 440,995.53                      | 0.00                           | 0.00          | 440,995.53                | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Other Personnel Benefits                              | 5010498000 | 84,000.00                 | 3,251,999.97  | 3,315,999.97            | 84,000.00   | 480,000.00     | 0.00          | 2,771,999.97        | 3,315,999.97                | 0.00                       | 462,000.00                      | 397,999.00                     | 2,456,009.97  | 3,315,999.97                | 0.00                       | 462,000.00                      | 397,999.00                     | 2,429,572.91  | 3,289,562.91              | 0.00                   | 0.00                               | 26,437.06    | 0.00 |  |          |  |  |  |
| Lump-sum for Filling of Positions - Civilian          | 5010498007 | 0.00                      | 3,251,999.97  | 3,251,999.97            | 0.00  | 480,000.00     | 0.00          | 2,771,999.97        | 3,251,999.97                | 0.00                       | 462,000.00                      | 372,999.00                     | 2,417,009.97  | 3,251,999.97                | 0.00                       | 462,000.00                      | 372,999.00                     | 2,390,572.91  | 3,225,562.91              | 0.00                   | 0.00                               | 26,437.06    | 0.00 |  |          |  |  |  |
| Lump-sum for Step Increments - Length of Service      | 5010498010 | 84,000.00                 | 0.00  | 84,000.00               | 84,000.00   | 0.00           | 0.00          | 0.00                | 84,000.00                   | 0.00                       | 0.00                            | 0.00                           | 0.00          | 84,000.00                   | 0.00                       | 0.00                            | 0.00                           | 39,000.00     | 84,000.00                 | 0.00                   | 0.00                               | 0.00         | 0.00 |  |          |  |  |  |
| Maintenance and Other Operating Expenses              |            | 2,183,000.00              | (1,447,600.00)  | 716,400.00              | 2,183,000.00  | (1,447,600.00) | 0.00          | 0.00                | 716,400.00                  | 85,680.00                  | 323,378.75                      | 136,016.00                     | 171,446.25    | 716,400.00                  | 85,680.00                  |                                 |                                |               |                           |                        |                                    |              |      |  |          |  |  |  |

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 (e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

X Current Year Appropriations  
 Supplemental Appropriations  
 Continuing Appropriations

| Particulars   | UACS CODE  | Appropriations            |   |                         |                      |   | Allotments  |                     |                      | Obligations                 |                            |                                 |                                |                      | Disbursements               |                            |                                 |                                |                      | Balances                  |                        |                                    |             |
|---|------------|---------------------------|---|-------------------------|----------------------|---|-------------|---------------------|----------------------|-----------------------------|----------------------------|---------------------------------|--------------------------------|----------------------|-----------------------------|----------------------------|---------------------------------|--------------------------------|----------------------|---------------------------|------------------------|------------------------------------|-------------|
|   |            | Authorized Appropriations | Adjustments (Transfer To/From, Modifications/Augmentations) | Adjusted Appropriations | Allotments Received  | Adjustments (Reductions, Modifications/Augmentations) | Transfer To | Transfer From       | Adjusted Allotments  | 1st Quarter Ending March 31 | 2nd Quarter Ending June 30 | 3rd Quarter Ending September 30 | 4th Quarter Ending December 31 | Total                | 1st Quarter Ending March 31 | 2nd Quarter Ending June 30 | 3rd Quarter Ending September 30 | 4th Quarter Ending December 31 | Total                | Unreleased Appropriations | Unobligated Allotments | Unpaid Obligations (15-20)=(23+24) |             |
| 1   | 2          | 3                         | 4   | 5                       | 6                    | 7   | 8           | 9                   | 10=[6+(-7)-8+9]      | 11                          | 12                         | 13                              | 14                             | 15=[11+12+13+14]     | 16                          | 17                         | 18                              | 19                             | 20=[16+17+18+19]     | 21=[5-10]                 | 22=[10-15]             | 23                                 | 24          |
| Communication Expenses                                  |            | 88,000.00                 | (88,000.00)   | 0.00                    | 88,000.00            | (88,000.00)   | 0.00        | 0.00                | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Telephone Expenses                                      | 5020502000 | 20,000.00                 | (20,000.00)   | 0.00                    | 20,000.00            | (20,000.00)   | 0.00        | 0.00                | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Landline  | 5020502002 | 20,000.00                 | (20,000.00)   | 0.00                    | 20,000.00            | (20,000.00)   | 0.00        | 0.00                | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Internet Subscription Expenses                          | 5020503000 | 28,000.00                 | (28,000.00)   | 0.00                    | 28,000.00            | (28,000.00)   | 0.00        | 0.00                | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Cable, Satellite, Telegraph and Radio Expenses          | 5020504000 | 10,000.00                 | (10,000.00)   | 0.00                    | 10,000.00            | (10,000.00)   | 0.00        | 0.00                | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Awards/Rewards and Prizes                               |            | 0.00                      | 34,000.00   | 34,000.00               | 0.00                 | 34,000.00   | 0.00        | 0.00                | 34,000.00            | 0.00                        | 0.00                       | 0.00                            | 34,000.00                      | 34,000.00            | 0.00                        | 0.00                       | 0.00                            | 34,000.00                      | 34,000.00            | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Awards/Rewards Expenses                                 | 5020901000 | 0.00                      | 34,000.00   | 34,000.00               | 0.00                 | 34,000.00   | 0.00        | 0.00                | 34,000.00            | 0.00                        | 0.00                       | 0.00                            | 34,000.00                      | 34,000.00            | 0.00                        | 0.00                       | 0.00                            | 34,000.00                      | 34,000.00            | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Awards/Rewards Expenses                                 | 5020901001 | 0.00                      | 34,000.00   | 34,000.00               | 0.00                 | 34,000.00   | 0.00        | 0.00                | 34,000.00            | 0.00                        | 0.00                       | 0.00                            | 34,000.00                      | 34,000.00            | 0.00                        | 0.00                       | 0.00                            | 34,000.00                      | 34,000.00            | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Repairs and Maintenance                                 |            | 100,000.00                | (100,000.00)  | 0.00                    | 100,000.00           | (100,000.00)  | 0.00        | 0.00                | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Repairs and Maintenance - Buildings and Other Buildings | 5021304000 | 100,000.00                | (100,000.00)  | 0.00                    | 100,000.00           | (100,000.00)  | 0.00        | 0.00                | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Taxes, Insurance Premiums and Other Fees                |            | 45,000.00                 | (13,121.25)   | 31,878.75               | 45,000.00            | (13,121.25)   | 0.00        | 0.00                | 31,878.75            | 0.00                        | 31,878.75                  | 0.00                            | 0.00                           | 31,878.75            | 0.00                        | 31,878.75                  | 0.00                            | 0.00                           | 31,878.75            | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Taxes, Duties and Licenses                              | 5021501000 | 5,000.00                  | (5,000.00)  | 0.00                    | 5,000.00             | (5,000.00)  | 0.00        | 0.00                | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Taxes, Duties and Licenses                              | 5021501001 | 5,000.00                  | (5,000.00)  | 0.00                    | 5,000.00             | (5,000.00)  | 0.00        | 0.00                | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Fidelity Bond Premiums                                  | 5021502000 | 35,000.00                 | (3,121.25)  | 31,878.75               | 35,000.00            | (3,121.25)  | 0.00        | 0.00                | 31,878.75            | 0.00                        | 31,878.75                  | 0.00                            | 0.00                           | 31,878.75            | 0.00                        | 31,878.75                  | 0.00                            | 0.00                           | 31,878.75            | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Insurance Expenses                                      | 5021503000 | 5,000.00                  | (5,000.00)  | 0.00                    | 5,000.00             | (5,000.00)  | 0.00        | 0.00                | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Other Maintenance and Operating Expenses                |            | 97,000.00                 | (34,852.00)   | 62,148.00               | 97,000.00            | (34,852.00)   | 0.00        | 0.00                | 62,148.00            | 0.00                        | 31,500.00                  | 26,648.00                       | 4,400.00                       | 62,148.00            | 0.00                        | 31,500.00                  | 26,648.00                       | 4,400.00                       | 62,148.00            | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Advertising Expenses                                    | 5029901000 | 32,000.00                 | 0.00  | 32,000.00               | 32,000.00            | 0.00  | 0.00        | 0.00                | 32,000.00            | 0.00                        | 24,000.00                  | 8,000.00                        | 0.00                           | 32,000.00            | 0.00                        | 24,000.00                  | 8,000.00                        | 0.00                           | 32,000.00            | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Representation Expenses                                 | 5029903000 | 40,000.00                 | (24,000.00)   | 16,000.00               | 40,000.00            | (24,000.00)   | 0.00        | 0.00                | 16,000.00            | 0.00                        | 0.00                       | 16,000.00                       | 0.00                           | 16,000.00            | 0.00                        | 0.00                       | 16,000.00                       | 0.00                           | 16,000.00            | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Transportation and Delivery Expenses                    | 5029904000 | 10,000.00                 | (10,000.00)   | 0.00                    | 10,000.00            | (10,000.00)   | 0.00        | 0.00                | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 0.00                 | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Other Maintenance and Operating Expenses                | 5029999000 | 15,000.00                 | (552.00)  | 14,448.00               | 15,000.00            | (552.00)  | 0.00        | 0.00                | 14,448.00            | 0.00                        | 7,500.00                   | 2,548.00                        | 4,400.00                       | 14,448.00            | 0.00                        | 7,500.00                   | 2,548.00                        | 4,400.00                       | 14,448.00            | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Website Maintenance                                     | 5029999001 | 15,000.00                 | (552.00)  | 14,448.00               | 15,000.00            | (552.00)  | 0.00        | 0.00                | 14,448.00            | 0.00                        | 7,500.00                   | 2,548.00                        | 4,400.00                       | 14,448.00            | 0.00                        | 7,500.00                   | 2,548.00                        | 4,400.00                       | 14,448.00            | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| <b>B. AUTOMATIC APPROPRIATIONS</b>                      |            | <b>3,092,000.00</b>       | <b>391,247.18</b>   | <b>3,483,247.18</b>     | <b>3,408,000.00</b>  | <b>0.00</b>   | <b>0.00</b> | <b>74,247.18</b>    | <b>3,483,247.18</b>  | <b>882,817.16</b>           | <b>881,188.56</b>          | <b>866,979.84</b>               | <b>872,481.82</b>              | <b>3,483,247.18</b>  | <b>882,817.16</b>           | <b>881,188.56</b>          | <b>866,979.84</b>               | <b>878,341.86</b>              | <b>3,189,107.22</b>  | <b>0.00</b>               | <b>0.00</b>            | <b>284,139.96</b>                  | <b>0.00</b> |
| Retirement and Life Insurance Premiums                  |            | 3,092,000.00              | 391,247.18  | 3,483,247.18            | 3,408,000.00         | 0.00  | 0.00        | 74,247.18           | 3,483,247.18         | 882,817.16                  | 881,188.56                 | 866,979.84                      | 872,481.82                     | 3,483,247.18         | 882,817.16                  | 881,188.56                 | 866,979.84                      | 878,341.86                     | 3,189,107.22         | 0.00                      | 0.00                   | 284,139.96                         | 0.00        |
| <b>C. SPECIAL PURPOSE FUNDS</b>                         |            | <b>0.00</b>               | <b>3,871,180.00</b>   | <b>3,871,180.00</b>     | <b>0.00</b>          | <b>3,871,180.00</b>                                   | <b>0.00</b> | <b>0.00</b>         | <b>3,871,180.00</b>  | <b>824,000.00</b>           | <b>1,288,160.00</b>        | <b>844,000.00</b>               | <b>837,000.00</b>              | <b>3,871,180.00</b>  | <b>824,000.00</b>           | <b>1,288,160.00</b>        | <b>844,000.00</b>               | <b>837,000.00</b>              | <b>3,871,180.00</b>  | <b>0.00</b>               | <b>0.00</b>            | <b>0.00</b>                        | <b>0.00</b> |
| Miscellaneous Personnel Benefits Fund                   |            | 0.00                      | 3,149,000.00  | 3,149,000.00            | 0.00                 | 3,149,000.00  | 0.00        | 0.00                | 3,149,000.00         | 624,000.00                  | 844,000.00                 | 844,000.00                      | 837,000.00                     | 3,149,000.00         | 624,000.00                  | 844,000.00                 | 844,000.00                      | 837,000.00                     | 3,149,000.00         | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Other Personnel Benefits                                | 6010400000 | 0.00                      | 3,149,000.00  | 3,149,000.00            | 0.00                 | 3,149,000.00  | 0.00        | 0.00                | 3,149,000.00         | 624,000.00                  | 844,000.00                 | 844,000.00                      | 837,000.00                     | 3,149,000.00         | 624,000.00                  | 844,000.00                 | 844,000.00                      | 837,000.00                     | 3,149,000.00         | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Other Personnel Benefits                                |            | 0.00                      | 3,149,000.00  | 3,149,000.00            | 0.00                 | 3,149,000.00  | 0.00        | 0.00                | 3,149,000.00         | 624,000.00                  | 844,000.00                 | 844,000.00                      | 837,000.00                     | 3,149,000.00         | 624,000.00                  | 844,000.00                 | 844,000.00                      | 837,000.00                     | 3,149,000.00         | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Lump-sum for Compensation Adjustment                    | 5010499006 | 0.00                      | 3,149,000.00  | 3,149,000.00            | 0.00                 | 3,149,000.00  | 0.00        | 0.00                | 3,149,000.00         | 624,000.00                  | 844,000.00                 | 844,000.00                      | 837,000.00                     | 3,149,000.00         | 624,000.00                  | 844,000.00                 | 844,000.00                      | 837,000.00                     | 3,149,000.00         | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Pension and Gratuity Fund                               |            | 0.00                      | 422,180.00  | 422,180.00              | 0.00                 | 422,180.00  | 0.00        | 0.00                | 422,180.00           | 0.00                        | 422,180.00                 | 0.00                            | 0.00                           | 422,180.00           | 0.00                        | 422,180.00                 | 0.00                            | 0.00                           | 422,180.00           | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Other Personnel Benefits                                | 6010400000 | 0.00                      | 422,180.00  | 422,180.00              | 0.00                 | 422,180.00  | 0.00        | 0.00                | 422,180.00           | 0.00                        | 422,180.00                 | 0.00                            | 0.00                           | 422,180.00           | 0.00                        | 422,180.00                 | 0.00                            | 0.00                           | 422,180.00           | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Terminal Leave Benefits                                 |            | 0.00                      | 422,180.00  | 422,180.00              | 0.00                 | 422,180.00  | 0.00        | 0.00                | 422,180.00           | 0.00                        | 422,180.00                 | 0.00                            | 0.00                           | 422,180.00           | 0.00                        | 422,180.00                 | 0.00                            | 0.00                           | 422,180.00           | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| Terminal Leave Benefits - Civilian                      | 5010403001 | 0.00                      | 422,180.00  | 422,180.00              | 0.00                 | 422,180.00  | 0.00        | 0.00                | 422,180.00           | 0.00                        | 422,180.00                 | 0.00                            | 0.00                           | 422,180.00           | 0.00                        | 422,180.00                 | 0.00                            | 0.00                           | 422,180.00           | 0.00                      | 0.00                   | 0.00                               | 0.00        |
| <b>GRAND TOTAL</b>                                      |            | <b>38,744,000.00</b>      | <b>7,214,407.15</b>   | <b>45,958,407.15</b>    | <b>39,081,000.00</b> | <b>4,061,180.00</b>                                   | <b>0.00</b> | <b>2,848,247.15</b> | <b>45,958,407.15</b> | <b>8,909,200.84</b>         | <b>13,320,348.34</b>       | <b>9,883,948.44</b>             | <b>13,844,811.83</b>           | <b>45,958,407.15</b> | <b>8,680,141.10</b>         | <b>13,549,406.08</b>       | <b>9,824,713.61</b>             | <b>12,695,318.04</b>           | <b>44,849,678.73</b> | <b>0.00</b>               | <b>0.00</b>            | <b>1,108,828.42</b>                | <b>0.00</b> |

Certified Correct:  
 FLORRANNE KATE A. BALUBAL  
 Accountant I  
 Date: January 27, 2026 03:47 PM

Certified Correct:  
 JEANA CRISTELA T. AQUINO  
 Administrative Officer IV  
 Date: January 27, 2026 04:41 PM

Recommending Approval By:  
 JEANA CRISTELA T. AQUINO  
 Administrative Officer IV  
 Date: January 28, 2026 04:54 PM

Approved By:  
 MA. ELENA A. NARCISO  
 Acting Vocational School Superintendent  
 Date: January 28, 2026 02:31 PM

**SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES**  
As at the Quarter Ending December 31, 2025

Department : Department of Labor and Employment (DOLE)  
 Agency/Entity : Technical Education and Skills Development Authority  
 Operating Unit : Isabela School of Arts and Trades  
 Organization Code (UACS) : 16 009 1600010  
 Fund Cluster : 01 - Regular Agency Fund

|   |                             |
|---|-----------------------------|
|   | Current Year Appropriations |
|   | Supplemental Appropriations |
| X | Continuing Appropriations   |

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

| Particulars                              | UACS CODE  | Authorized Appropriations | Appropriations Adjustments (Transfer To/From, Modifications/ Augmentations) | Adjusted Appropriations | Allotments |             | Adjustments (Reductions, Modifications/ Augmentations) | Transfer To | Transfer From | Adjusted Allotments | Obligations                 |                            |                                 |                                | Total     | Disbursements               |                            |                                 |                                | Total     | Balances        |      |                                    |           |      |
|--|------------|---------------------------|---|-------------------------|------------|-------------|--|-------------|---------------|---------------------|-----------------------------|----------------------------|---------------------------------|--------------------------------|-----------|-----------------------------|----------------------------|---------------------------------|--------------------------------|-----------|-----------------|------|------------------------------------|-----------|------|
|  |            |                           |   |                         | SARO       | Unobligated |  |             |               |                     | 1st Quarter Ending March 31 | 2nd Quarter Ending June 30 | 3rd Quarter Ending September 30 | 4th Quarter Ending December 31 |           | 1st Quarter Ending March 31 | 2nd Quarter Ending June 30 | 3rd Quarter Ending September 30 | 4th Quarter Ending December 31 |           | Unused Funds    |      | Unpaid Obligations (16-21)+(24+26) |           |      |
|  |            |                           |   |                         |            |             |  |             |               |                     |                             |                            |                                 |                                |           |                             |                            |                                 |                                |           | 11=(2+7)-(9+10) | 12   | 13                                 | 14        | 15   |
| SUMMARY                                  |            | 0.00                      | 63,208.00   | 63,208.00               | 0.00       | 0.00        | 0.00   | 0.00        | 63,208.00     | 63,208.00           | 0.00                        | 0.00                       | 0.00                            | 63,208.00                      | 63,208.00 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 16,708.00 | 16,708.00       | 0.00 | 0.00                               | 46,800.00 | 0.00 |
| Unobligated Allotment                    |            | 0.00                      | 63,208.00   | 63,208.00               | 0.00       | 0.00        | 0.00   | 0.00        | 63,208.00     | 63,208.00           | 0.00                        | 0.00                       | 0.00                            | 63,208.00                      | 63,208.00 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 16,708.00 | 16,708.00       | 0.00 | 0.00                               | 46,800.00 | 0.00 |
| I. AGENCY SPECIFIC BUDGET                |            | 0.00                      | 63,208.00   | 63,208.00               | 0.00       | 0.00        | 0.00   | 0.00        | 63,208.00     | 63,208.00           | 0.00                        | 0.00                       | 0.00                            | 63,208.00                      | 63,208.00 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 16,708.00 | 16,708.00       | 0.00 | 0.00                               | 46,800.00 | 0.00 |
| Maintenance and Other Operating Expenses |            | 0.00                      | 63,208.00   | 63,208.00               | 0.00       | 0.00        | 0.00   | 0.00        | 63,208.00     | 63,208.00           | 0.00                        | 0.00                       | 0.00                            | 63,208.00                      | 63,208.00 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 16,708.00 | 16,708.00       | 0.00 | 0.00                               | 46,800.00 | 0.00 |
| Training and Scholarship Expenses        |            | 0.00                      | 63,208.00   | 63,208.00               | 0.00       | 0.00        | 0.00   | 0.00        | 63,208.00     | 63,208.00           | 0.00                        | 0.00                       | 0.00                            | 63,208.00                      | 63,208.00 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 16,708.00 | 16,708.00       | 0.00 | 0.00                               | 46,800.00 | 0.00 |
| Training Expenses                        | 5020201000 | 0.00                      | 63,208.00   | 63,208.00               | 0.00       | 0.00        | 0.00   | 0.00        | 63,208.00     | 63,208.00           | 0.00                        | 0.00                       | 0.00                            | 63,208.00                      | 63,208.00 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 16,708.00 | 16,708.00       | 0.00 | 0.00                               | 46,500.00 | 0.00 |
| Training Expenses                        | 6020201002 | 0.00                      | 63,208.00   | 63,208.00               | 0.00       | 0.00        | 0.00   | 0.00        | 63,208.00     | 63,208.00           | 0.00                        | 0.00                       | 0.00                            | 63,208.00                      | 63,208.00 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 16,708.00 | 16,708.00       | 0.00 | 0.00                               | 46,500.00 | 0.00 |
| GRAND TOTAL                              |            | 0.00                      | 63,208.00   | 63,208.00               | 0.00       | 0.00        | 0.00   | 0.00        | 63,208.00     | 63,208.00           | 0.00                        | 0.00                       | 0.00                            | 63,208.00                      | 63,208.00 | 0.00                        | 0.00                       | 0.00                            | 0.00                           | 16,708.00 | 16,708.00       | 0.00 | 0.00                               | 46,800.00 | 0.00 |

Certified Correct:  
  
 FLORRIANNE KATE A. BALUBAL  
 Accountant I  
 Date: January 27, 2026 03:47 PM

Certified Correct:  
  
 JEANA CRUZELA T. AQUINO  
 Administrative Officer IV  
 Date: January 27, 2026 03:47 PM

Recommending Approval By:  
  
 JEANA CRUZELA T. AQUINO  
 Administrative Officer IV  
 Date: January 28, 2026 01:54 PM

Approved:  
  
 MA. ELENA X. NARCISO  
 Acting Vocational School Superintendent  
 Date: January 28, 2026 02:31 PM