

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES

As at the Quarter Ending March 31, 2026

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	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)	
		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=(10-15)	23	24
SUMMARY		88,015,000.00	5,716,000.00	93,731,000.00	88,015,000.00	5,254,000.00	0.00	462,000.00	93,731,000.00	9,360,949.71	0.00	0.00	0.00	9,360,949.71	8,161,639.40	0.00	0.00	0.00	8,161,639.40	0.00	84,370,060.29	1,189,410.31	0.00
A. AGENCY SPECIFIC BUDGET		84,232,000.00	5,716,000.00	89,948,000.00	84,232,000.00	5,254,000.00	0.00	462,000.00	89,948,000.00	8,437,878.71	0.00	0.00	0.00	8,437,878.71	7,546,278.28	0.00	0.00	0.00	7,546,278.28	0.00	81,810,321.29	891,406.43	0.00
Personnel Services		40,881,000.00	5,716,000.00	46,597,000.00	40,881,000.00	5,254,000.00	0.00	462,000.00	46,297,000.00	8,381,280.71	0.00	0.00	0.00	8,381,280.71	7,469,860.28	0.00	0.00	0.00	7,469,860.28	0.00	37,945,736.29	891,406.43	0.00
Salaries and Wages		31,522,000.00	0.00	31,522,000.00	31,522,000.00	0.00	0.00	0.00	31,522,000.00	7,703,512.58	0.00	0.00	0.00	7,703,512.58	6,896,080.88	0.00	0.00	0.00	6,896,080.88	0.00	23,816,487.42	807,431.70	0.00
Salaries and Wages - Regular	5010101000	31,522,000.00	0.00	31,522,000.00	31,522,000.00	0.00	0.00	0.00	31,522,000.00	7,703,512.58	0.00	0.00	0.00	7,703,512.58	6,896,080.88	0.00	0.00	0.00	6,896,080.88	0.00	23,816,487.42	807,431.70	0.00
Basic Salary - Civilian	5010101001	31,522,000.00	0.00	31,522,000.00	31,522,000.00	0.00	0.00	0.00	31,522,000.00	7,703,512.58	0.00	0.00	0.00	7,703,512.58	6,896,080.88	0.00	0.00	0.00	6,896,080.88	0.00	23,816,487.42	807,431.70	0.00
Other Compensation		7,860,000.00	0.00	7,860,000.00	7,860,000.00	0.00	0.00	0.00	7,860,000.00	396,000.00	0.00	0.00	0.00	396,000.00	396,000.00	0.00	0.00	0.00	396,000.00	0.00	1,188,000.00	0.00	0.00
Personal Economic Relief Allowance (PERA)	5010201000	1,584,000.00	0.00	1,584,000.00	1,584,000.00	0.00	0.00	0.00	1,584,000.00	396,000.00	0.00	0.00	0.00	396,000.00	396,000.00	0.00	0.00	0.00	396,000.00	0.00	1,188,000.00	0.00	0.00
PERA - Civilian	5010201001	1,584,000.00	0.00	1,584,000.00	1,584,000.00	0.00	0.00	0.00	1,584,000.00	396,000.00	0.00	0.00	0.00	396,000.00	396,000.00	0.00	0.00	0.00	396,000.00	0.00	1,188,000.00	0.00	0.00
Clothing/Uniform Allowance	5010204000	462,000.00	0.00	462,000.00	462,000.00	0.00	0.00	0.00	462,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	462,000.00	0.00	0.00
Clothing/Uniform Allowance - Civilian	5010204001	462,000.00	0.00	462,000.00	462,000.00	0.00	0.00	0.00	462,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	462,000.00	0.00	0.00
Year End Bonus	5010214000	2,827,000.00	0.00	2,827,000.00	2,827,000.00	0.00	0.00	0.00	2,827,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,827,000.00	0.00	0.00
Bonus - Civilian	5010214001	2,827,000.00	0.00	2,827,000.00	2,827,000.00	0.00	0.00	0.00	2,827,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,827,000.00	0.00	0.00
Cash Gift	5010216000	330,000.00	0.00	330,000.00	330,000.00	0.00	0.00	0.00	330,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	330,000.00	0.00	0.00
Cash Gift - Civilian	5010216001	330,000.00	0.00	330,000.00	330,000.00	0.00	0.00	0.00	330,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	330,000.00	0.00	0.00
Mid-Year Bonus - Civilian	5010218000	2,827,000.00	0.00	2,827,000.00	2,827,000.00	0.00	0.00	0.00	2,827,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,827,000.00	0.00	0.00
Mid-Year Bonus - Civilian	5010218001	2,827,000.00	0.00	2,827,000.00	2,827,000.00	0.00	0.00	0.00	2,827,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,827,000.00	0.00	0.00
Other Bonuses and Allowances	5010299000	330,000.00	0.00	330,000.00	330,000.00	0.00	0.00	0.00	330,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	330,000.00	0.00	0.00
Productivity Enhancement Incentive - Civilian	5010299012	330,000.00	0.00	330,000.00	330,000.00	0.00	0.00	0.00	330,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	330,000.00	0.00	0.00
Personnel Benefit Contributions		1,020,000.00	0.00	1,020,000.00	1,020,000.00	0.00	0.00	0.00	1,020,000.00	281,748.13	0.00	0.00	0.00	281,748.13	187,779.40	0.00	0.00	0.00	187,779.40	0.00	788,261.87	83,888.73	0.00
Pag-IBIG Contributions	5010302000	158,000.00	0.00	158,000.00	158,000.00	0.00	0.00	0.00	158,000.00	39,600.00	0.00	0.00	0.00	39,600.00	28,400.00	0.00	0.00	0.00	28,400.00	0.00	118,400.00	13,200.00	0.00
Pag-IBIG - Civilian	5010302001	158,000.00	0.00	158,000.00	158,000.00	0.00	0.00	0.00	158,000.00	39,600.00	0.00	0.00	0.00	39,600.00	28,400.00	0.00	0.00	0.00	28,400.00	0.00	118,400.00	13,200.00	0.00
PhilHealth Contributions	5010303000	783,000.00	0.00	783,000.00	783,000.00	0.00	0.00	0.00	783,000.00	192,348.13	0.00	0.00	0.00	192,348.13	128,179.40	0.00	0.00	0.00	128,179.40	0.00	590,851.87	64,168.73	0.00
PhilHealth - Civilian	5010303001	783,000.00	0.00	783,000.00	783,000.00	0.00	0.00	0.00	783,000.00	192,348.13	0.00	0.00	0.00	192,348.13	128,179.40	0.00	0.00	0.00	128,179.40	0.00	590,851.87	64,168.73	0.00
Employees Compensation Insurance Premiums	5010304000	79,000.00	0.00	79,000.00	79,000.00	0.00	0.00	0.00	79,000.00	19,800.00	0.00	0.00	0.00	19,800.00	13,200.00	0.00	0.00	0.00	13,200.00	0.00	59,200.00	6,800.00	0.00
ECP - Civilian	5010304001	79,000.00	0.00	79,000.00	79,000.00	0.00	0.00	0.00	79,000.00	19,800.00	0.00	0.00	0.00	19,800.00	13,200.00	0.00	0.00	0.00	13,200.00	0.00	59,200.00	6,800.00	0.00
Other Personnel Benefits		79,000.00	5,716,000.00	5,795,000.00	79,000.00	5,254,000.00	0.00	462,000.00	5,795,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,795,000.00	0.00	0.00
Terminal Leave Benefits	5010403000	0.00	1,183,000.00	1,183,000.00	0.00	1,183,000.00	0.00	0.00	1,183,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,183,000.00	0.00	0.00
Terminal Leave Benefits - Civilian	5010403001	0.00	1,183,000.00	1,183,000.00	0.00	1,183,000.00	0.00	0.00	1,183,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,183,000.00	0.00	0.00
Other Personnel Benefits	5010499000	79,000.00	4,533,000.00	4,612,000.00	79,000.00	4,071,000.00	0.00	462,000.00	4,612,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,612,000.00	0.00	0.00
Lump-sum for Filing of Positions - Civilian	5010499007	0.00	4,533,000.00	4,533,000.00	0.00	4,071,000.00	0.00	462,000.00	4,533,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,533,000.00	0.00	0.00
Lump-sum for Step Increments - Length of Service	5010499010	79,000.00	0.00	79,000.00	79,000.00	0.00	0.00	0.00	79,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,000.00	0.00	0.00
Maintenance and Other Operating Expenses		3,841,000.00	0.00	3,841,000.00	3,841,000.00	0.00	0.00	0.00	3,841,000.00	86,418.00	0.00	0.00	0.00	86,418.00	86,418.00	0.00	0.00	0.00	86,418.00	0.00	3,854,882.00	0.00	0.00
Traveling Expenses		300,000.00	0.00	300,000.00	300,000.00	0.00	0.00	0.00	300,000.00	15,288.00	0.00	0.00	0.00	15,288.00	15,288.00	0.00	0.00	0.00	15,288.00	0.00	284,732.00	0.00	0.00
Traveling Expenses - Local	5020101000	300,000.00	0.00	300,000.00	300,000.00	0.00	0.00	0.00	300,000.00	15,288.00	0.00	0.00	0.00	15,288.00	15,288.00	0.00	0.00	0.00	15,288.00	0.00	284,732.00	0.00	0.00
Training and Scholarship Expenses		100,000.00	0.00	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	6,000.00	0.00	0.00	0.00	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00	94,000.00	0.00	0.00
Training Expenses	5020201000	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	6,000.00	0.00	0.00	0.00	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00	94,000.00	0.00	0.00
Training Expenses	502020																						

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		3	4	5=3+4	6	7	8	9	10=(8+(-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	
Telephone Expenses	5020502000	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00
Landline	5020502002	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00
Internet Subscription Expenses	5020503000	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00
Cable, Satellite, Telegraph and Radio Expenses	5020504000	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	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	20,000.00	0.00	0.00
Repairs and Maintenance		780,000.00	0.00	780,000.00	780,000.00	0.00	0.00	0.00	780,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	780,000.00	0.00	0.00
Repairs and Maintenance - Buildings and Other	5021304000	750,000.00	0.00	750,000.00	750,000.00	0.00	0.00	0.00	750,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750,000.00	0.00	0.00
Buildings	5021304001	750,000.00	0.00	750,000.00	750,000.00	0.00	0.00	0.00	750,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750,000.00	0.00	0.00
Taxes, Insurance Premiums and Other Fees		80,000.00	0.00	80,000.00	80,000.00	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00	0.00	0.00
Taxes, Duties and Licenses	5021501000	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	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	5,000.00	0.00	0.00
Taxes, Duties and Licenses	5021501001	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	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	5,000.00	0.00	0.00
Fidelity Bond Premiums	5021502000	35,000.00	0.00	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	0.00	0.00
Insurance Expenses	5021503000	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	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	10,000.00	0.00	0.00
Other Maintenance and Operating Expenses		180,000.00	0.00	180,000.00	180,000.00	0.00	0.00	0.00	180,000.00	24,000.00	0.00	0.00	0.00	0.00	24,000.00	24,000.00	0.00	0.00	0.00	24,000.00	0.00	128,000.00	0.00	0.00
Advertising Expenses	5029901000	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	24,000.00	0.00	0.00	0.00	0.00	24,000.00	24,000.00	0.00	0.00	0.00	24,000.00	0.00	28,000.00	0.00	0.00
Representation Expenses	5029903000	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00
Transportation and Delivery Expenses	5029904000	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	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	20,000.00	0.00	0.00
Other Maintenance and Operating Expenses	5029999000	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00
Website Maintenance	5029999001	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00
Capital Outlays		40,010,000.00	0.00	40,010,000.00	40,010,000.00	0.00	0.00	0.00	40,010,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,010,000.00	0.00	0.00
Property, Plant and Equipment Outlay		40,010,000.00	0.00	40,010,000.00	40,010,000.00	0.00	0.00	0.00	40,010,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,010,000.00	0.00	0.00
Buildings and Other Structures	5080404000	40,010,000.00	0.00	40,010,000.00	40,010,000.00	0.00	0.00	0.00	40,010,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,010,000.00	0.00	0.00
Buildings	5080404001	40,010,000.00	0.00	40,010,000.00	40,010,000.00	0.00	0.00	0.00	40,010,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,010,000.00	0.00	0.00
<b>B. AUTOMATIC APPROPRIATIONS</b>		<b>3,783,000.00</b>	<b>0.00</b>	<b>3,783,000.00</b>	<b>3,783,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,783,000.00</b>	<b>923,271.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>923,271.00</b>	<b>615,281.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>615,281.12</b>	<b>0.00</b>	<b>2,869,729.00</b>	<b>308,009.88</b>	<b>0.00</b>
Retirement and Life Insurance Premiums		3,783,000.00	0.00	3,783,000.00	3,783,000.00	0.00	0.00	0.00	3,783,000.00	923,271.00	0.00	0.00	0.00	0.00	923,271.00	615,281.12	0.00	0.00	0.00	615,281.12	0.00	2,869,729.00	308,009.88	0.00
<b>GRAND TOTAL</b>		<b>88,016,000.00</b>	<b>6,716,000.00</b>	<b>93,731,000.00</b>	<b>88,016,000.00</b>	<b>5,284,000.00</b>	<b>0.00</b>	<b>482,000.00</b>	<b>93,731,000.00</b>	<b>9,380,948.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,380,948.71</b>	<b>8,161,839.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,161,839.40</b>	<b>0.00</b>	<b>84,370,050.29</b>	<b>1,199,410.31</b>	<b>0.00</b>

Certified Copy:  
 FLORIANNE SATE A. BALUBAL  
 Accountant I  
 Date: April 16, 2028 09:25 AM

Certified Copy:  
 JEANA CRYZELA AQUINO  
 Administrative Officer IV  
 Date: April 16, 2028 08:25 AM

Recommending Copy:  
 JEANA CRYZELA AQUINO  
 Administrative Officer IV  
 Date: April 17, 2028 12:54 PM

Approved By:  
 MARCELA C. TORIBIO  
 Vocational School Superintendent  
 Date: April 17, 2028 01:40 PM