

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

As at the Quarter Ending June 30, 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) : 16 008 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)

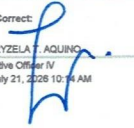
X	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

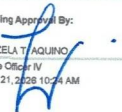
Particulars	UACS CODE	Appropriations					Allotments		Obligations					Disbursements					Balances				
		Authorized Appropriations	Adjustments (Transfer To/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer 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 (16-20)=(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)	Due and Demandable 23	Not Yet Due and Demandable 24
SUMMARY		88,016,000.00	8,682,876.88	94,697,876.88	88,016,000.00	8,264,000.00	0.00	1,396,876.88	94,697,876.88	9,340,948.71	14,582,080.27	0.00	0.00	23,923,029.98	8,161,539.40	14,487,029.48	0.00	0.00	22,658,568.89	0.00	70,744,646.90	1,284,481.08	0.00
A. AGENCY SPECIFIC BUDGET		84,232,000.00	5,716,000.00	89,948,000.00	84,232,000.00	5,264,000.00	0.00	482,000.00	89,948,000.00	8,437,878.71	12,843,360.86	0.00	0.00	21,081,029.36	7,646,278.28	12,322,741.01	0.00	0.00	19,989,019.29	0.00	88,866,970.84	1,212,010.07	0.00
Personnel Services		40,881,000.00	5,716,000.00	46,297,000.00	40,881,000.00	5,264,000.00	0.00	482,000.00	46,297,000.00	8,351,260.71	12,674,929.90	0.00	0.00	20,926,190.61	7,469,860.28	12,254,872.06	0.00	0.00	19,714,832.34	0.00	26,370,809.39	1,211,688.27	0.00
Salaries and Wages		31,822,000.00	0.00	31,822,000.00	31,822,000.00	0.00	0.00	0.00	31,822,000.00	7,703,512.88	8,305,939.70	0.00	0.00	16,009,452.28	6,898,080.88	7,930,437.72	0.00	0.00	14,826,518.60	0.00	15,612,547.72	1,182,833.88	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	7,703,512.88	8,305,939.70	0.00	0.00	16,009,452.28	6,898,080.88	7,930,437.72	0.00	0.00	14,826,518.60	0.00	15,612,547.72	1,182,833.88	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	7,703,512.88	8,305,939.70	0.00	0.00	16,009,452.28	6,898,080.88	7,930,437.72	0.00	0.00	14,826,518.60	0.00	15,612,547.72	1,182,833.88	0.00
Other Compensation		7,960,000.00	0.00	7,960,000.00	7,960,000.00	0.00	0.00	0.00	7,960,000.00	396,000.00	3,429,800.00	0.00	0.00	3,826,800.00	396,000.00	3,429,800.00	0.00	0.00	3,826,800.00	0.00	4,134,800.00	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	408,000.00	0.00	0.00	804,000.00	396,000.00	408,000.00	0.00	0.00	804,000.00	0.00	790,000.00	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	408,000.00	0.00	0.00	804,000.00	396,000.00	408,000.00	0.00	0.00	804,000.00	0.00	790,000.00	0.00	0.00
Clothing/Uniform Allowance	5010204000	482,000.00	0.00	482,000.00	482,000.00	0.00	0.00	0.00	482,000.00	0.00	394,500.00	0.00	0.00	394,500.00	0.00	394,500.00	0.00	0.00	394,500.00	0.00	87,500.00	0.00	0.00
Clothing/Uniform Allowance - Civilian	5010204001	482,000.00	0.00	482,000.00	482,000.00	0.00	0.00	0.00	482,000.00	0.00	394,500.00	0.00	0.00	394,500.00	0.00	394,500.00	0.00	0.00	394,500.00	0.00	87,500.00	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	5010215000	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	2,827,000.00	0.00	0.00
Cash Gift - Civilian	5010215001	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	2,827,000.00	0.00	0.00	2,827,000.00	0.00	2,827,000.00	0.00	0.00	2,827,000.00	0.00	0.00	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	2,827,000.00	0.00	0.00	2,827,000.00	0.00	2,827,000.00	0.00	0.00	2,827,000.00	0.00	0.00	0.00	0.00
Other Bonuses and Allowances	5010298000	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	5010298012	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	251,748.13	276,464.20	0.00	0.00	527,162.33	167,779.40	330,648.34	0.00	0.00	498,847.74	0.00	482,847.87	28,734.89	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	42,800.00	0.00	0.00	82,400.00	26,400.00	42,800.00	0.00	0.00	69,200.00	0.00	75,600.00	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	42,800.00	0.00	0.00	82,400.00	26,400.00	42,800.00	0.00	0.00	69,200.00	0.00	75,600.00	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	212,104.20	0.00	0.00	404,452.33	128,179.40	280,748.34	0.00	0.00	368,927.74	0.00	378,547.87	15,524.59	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	212,104.20	0.00	0.00	404,452.33	128,179.40	280,748.34	0.00	0.00	368,927.74	0.00	378,547.87	15,524.59	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	20,500.00	0.00	0.00	40,300.00	13,200.00	27,100.00	0.00	0.00	40,300.00	0.00	38,700.00	0.00	0.00
ECIP - 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	20,500.00	0.00	0.00	40,300.00	13,200.00	27,100.00	0.00	0.00	40,300.00	0.00	38,700.00	0.00	0.00
Other Personnel Benefits		79,000.00	5,716,000.00	5,795,000.00	79,000.00	5,264,000.00	0.00	482,000.00	5,795,000.00	0.00	564,086.00	0.00	0.00	564,086.00	0.00	564,086.00	0.00	0.00	564,086.00	0.00	5,230,914.00	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	5010498000	79,000.00	4,533,000.00	4,612,000.00	79,000.00	4,071,000.00	0.00	482,000.00	4,612,000.00	0.00	564,086.00	0.00	0.00	564,086.00	0.00	564,086.00	0.00	0.00	564,086.00	0.00	4,047,914.00	0.00	0.00
Lump-sum for Filling of Positions - Civilian	5010498007	0.00	4,533,000.00	4,533,000.00	0.00	4,071,000.00	0.00	482,000.00	4,533,000.00	0.00	564,086.00	0.00	0.00	564,086.00	0.00	564,086.00	0.00	0.00	564,086.00	0.00	3,988,914.00	0.00	0.00
Lump-sum for Step Increments - Length of Service	5010498010	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		3,641,000.00	0.00	3,641,000.00	3,641,000.00	0.00	0.00	0.00	3,641,000.00	96,418.90	89,420.76	0.00	0.00	164,838.75	96,418.90	88,068.96	0.00	0.00	154,488.86	0.00	3,486,181.26	361.80	0.00
Traveling Expenses		300,000.00	0.00	300,000.00	300,000.00	0.00	0.00	0															

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)			
																						Due and Demandable	Not Yet Due and Demandable		
1	2	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		
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	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		
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		
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		
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		
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		
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		
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	35,253.75	0.00	0.00	35,253.75	0.00	35,253.75	0.00	0.00	35,253.75	0.00	0.00	14,746.25	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		
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		
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	35,253.75	0.00	0.00	35,253.75	0.00	35,253.75	0.00	0.00	35,253.75	0.00	0.00	(253.75)	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		
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	24,000.00	24,000.00	0.00	0.00	0.00	24,000.00	0.00	0.00	128,000.00	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	24,000.00	24,000.00	0.00	0.00	0.00	24,000.00	0.00	0.00	26,000.00	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		
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		
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		
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		
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		
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		
Buildings and Other Structures	5060404000	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		
Buildings	5060404001	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		
B. AUTOMATIC APPROPRIATIONS		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	982,082.74	0.00	0.00	1,906,323.74	815,261.12	1,237,811.80	0.00	0.00	1,852,872.72	0.00	1,877,876.28	62,461.02	0.00		
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	982,082.74	0.00	0.00	1,905,323.74	815,261.12	1,237,811.80	0.00	0.00	1,852,872.72	0.00	1,877,876.28	62,451.02	0.00		
C. SPECIAL PURPOSE FUNDS		0.00	936,876.88	936,876.88	0.00	0.00	0.00	936,876.88	936,876.88	0.00	936,876.88	0.00	0.00	936,876.88	0.00	936,876.88	0.00	0.00	936,876.88	0.00	0.00	0.00	0.00		
Miscellaneous Personnel Benefits Fund		0.00	936,876.88	936,876.88	0.00	0.00	0.00	936,876.88	936,876.88	0.00	936,876.88	0.00	0.00	936,876.88	0.00	936,876.88	0.00	0.00	936,876.88	0.00	0.00	0.00	0.00		
Other Compensation	5010200000	0.00	936,876.88	936,876.88	0.00	0.00	0.00	936,876.88	936,876.88	0.00	936,876.88	0.00	0.00	936,876.88	0.00	936,876.88	0.00	0.00	936,876.88	0.00	0.00	0.00	0.00		
Other Bonuses and Allowances		0.00	936,876.88	936,876.88	0.00	0.00	0.00	936,876.88	936,876.88	0.00	936,876.88	0.00	0.00	936,876.88	0.00	936,876.88	0.00	0.00	936,876.88	0.00	0.00	0.00	0.00		
Performance Based Bonus - Civilian	5010299014	0.00	936,876.88	936,876.88	0.00	0.00	0.00	936,876.88	936,876.88	0.00	936,876.88	0.00	0.00	936,876.88	0.00	936,876.88	0.00	0.00	936,876.88	0.00	0.00	0.00	0.00		
GRAND TOTAL		88,016,000.00	8,682,876.88	94,697,876.88	88,016,000.00	5,264,000.00	0.00	1,998,876.88	94,697,876.88	9,360,949.71	14,862,080.27	0.00	0.00	23,923,029.98	8,181,539.40	14,497,029.49	0.00	0.00	22,898,568.89	0.00	76,744,648.90	1,264,461.09	0.00		

Certified Correct: 
FLORRIANE KATE A. BALUBA
Accountant I
Date: July 21, 2026 10:14 AM

Certified Correct: 
JEANA CRYZELA T. AQUINO
Administrative Officer IV
Date: July 21, 2026 10:16 AM

Recommending Approval By: 
JEANA CRYZELA T. AQUINO
Administrative Officer IV
Date: July 21, 2026 10:16 AM

Approved By: 
MA. ELENA A. NARCISO
Vocational School Superintendent
Date: July 21, 2026 03:13 PM