FAR No. 2-A

SUMMARY OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES

(For Off-Budgetary Funds)

As at the Quarter Ending September 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) :16 009 1600010
Fund Cluster :06 - Business Related Funds
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	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	Unutilized Budget	Unpaid Obligations (10-15)=(17+18)	
																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=(5-10)	17	18
SUMMARY																	
A. AGENCY SPECIFIC BUDGET																	
MOOE		**25,680,000.00**	**0.00**	**25,680,000.00**	**5,351,655.49**	**4,138,103.07**	**6,647,554.75**	**0.00**	**16,137,313.31**	**5,351,655.49**	**4,138,103.07**	**6,647,554.75**	**0.00**	**16,137,313.31**	**9,542,686.69**	**0.00**	**0.00**
Traveling Expenses	5020100000	2,000,000.00	0.00	2,000,000.00	261,215.82	249,389.33	511,864.84	0.00	1,022,469.99	261,215.82	249,389.33	511,864.84	0.00	1,022,469.99	977,530.01	0.00	0.00
Traveling Expenses - Local	5020101000	2,000,000.00	0.00	2,000,000.00	261,215.82	249,389.33	511,864.84	0.00	1,022,469.99	261,215.82	249,389.33	511,864.84	0.00	1,022,469.99	977,530.01	0.00	0.00
Traveling Expenses - Local	5020101000	2,000,000.00	0.00	2,000,000.00	261,215.82	249,389.33	511,864.84	0.00	1,022,469.99	261,215.82	249,389.33	511,864.84	0.00	1,022,469.99	977,530.01	0.00	0.00
Training and Scholarship Expenses	5020200000	300,000.00	0.00	300,000.00	132,717.00	46,400.00	31,420.00	0.00	210,537.00	132,717.00	46,400.00	31,420.00	0.00	210,537.00	89,463.00	0.00	0.00
Training Expenses	5020201000	300,000.00	0.00	300,000.00	132,717.00	46,400.00	31,420.00	0.00	210,537.00	132,717.00	46,400.00	31,420.00	0.00	210,537.00	89,463.00	0.00	0.00
Training Expenses	5020201002	300,000.00	0.00	300,000.00	132,717.00	46,400.00	31,420.00	0.00	210,537.00	132,717.00	46,400.00	31,420.00	0.00	210,537.00	89,463.00	0.00	0.00
Supplies and Materials Expenses	5020300000	8,950,000.00	0.00	8,950,000.00	2,410,638.01	1,860,848.58	2,671,322.95	0.00	6,942,809.54	2,410,638.01	1,860,848.58	2,671,322.95	0.00	6,942,809.54	2,007,190.46	0.00	0.00
Office Supplies Expenses	5020301000	500,000.00	0.00	500,000.00	166,968.03	125,123.33	222,833.00	0.00	514,924.36	166,968.03	125,123.33	222,833.00	0.00	514,924.36	(14,924.36)	0.00	0.00
Office Supplies Expenses	5020301002	500,000.00	0.00	500,000.00	166,968.03	125,123.33	222,833.00	0.00	514,924.36	166,968.03	125,123.33	222,833.00	0.00	514,924.36	(14,924.36)	0.00	0.00
Accountable Forms Expenses	5020302000	0.00	0.00	0.00	0.00	0.00	8,750.00	0.00	8,750.00	0.00	0.00	8,750.00	0.00	8,750.00	(8,750.00)	0.00	0.00
Accountable Forms Expenses	5020302000	0.00	0.00	0.00	0.00	0.00	8,750.00	0.00	8,750.00	0.00	0.00	8,750.00	0.00	8,750.00	(8,750.00)	0.00	0.00
Fuel, Oil and Lubricants Expenses	5020309000	500,000.00	0.00	500,000.00	15,589.19	103,724.94	182,952.85	0.00	302,266.98	15,589.19	103,724.94	182,952.85	0.00	302,266.98	197,733.02	0.00	0.00
Fuel, Oil and Lubricants Expenses	5020309000	500,000.00	0.00	500,000.00	15,589.19	103,724.94	182,952.85	0.00	302,266.98	15,589.19	103,724.94	182,952.85	0.00	302,266.98	197,733.02	0.00	0.00
Textbooks and Instructional Materials Expenses	5020311000	6,000,000.00	0.00	6,000,000.00	1,418,685.05	1,484,756.64	1,581,728.10	0.00	4,485,169.79	1,418,685.05	1,484,756.64	1,581,728.10	0.00	4,485,169.79	1,514,830.21	0.00	0.00
Textbooks and Instructional Materials Expenses	5020311001	6,000,000.00	0.00	6,000,000.00	1,418,685.05	1,484,756.64	1,581,728.10	0.00	4,485,169.79	1,418,685.05	1,484,756.64	1,581,728.10	0.00	4,485,169.79	1,514,830.21	0.00	0.00
Semi-Expendable Machinery and Equipment Expenses	5020321000	1,750,000.00	0.00	1,750,000.00	754,466.74	100,513.67	586,559.00	0.00	1,441,539.41	754,466.74	100,513.67	586,559.00	0.00	1,441,539.41	308,460.59	0.00	0.00
Office Equipment	5020321002	1,000,000.00	0.00	1,000,000.00	400,010.00	29,295.00	219,849.00	0.00	649,154.00	400,010.00	29,295.00	219,849.00	0.00	649,154.00	350,846.00	0.00	0.00
Information and Communications Technology Equipment	5020321003	0.00	0.00	0.00	0.00	0.00	9,350.00	0.00	9,350.00	0.00	0.00	9,350.00	0.00	9,350.00	(9,350.00)	0.00	0.00
Printing Equipment	5020321011	0.00	0.00	0.00	0.00	0.00	58,000.00	0.00	58,000.00	0.00	0.00	58,000.00	0.00	58,000.00	(58,000.00)	0.00	0.00
Other Machinery and Equipment	5020321099	750,000.00	0.00	750,000.00	354,456.74	71,218.67	299,360.00	0.00	725,035.41	354,456.74	71,218.67	299,360.00	0.00	725,035.41	24,964.59	0.00	0.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	100,000.00	0.00	100,000.00	40,000.00	0.00	88,500.00	0.00	128,500.00	40,000.00	0.00	88,500.00	0.00	128,500.00	(28,500.00)	0.00	0.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	100,000.00	0.00	100,000.00	40,000.00	0.00	88,500.00	0.00	128,500.00	40,000.00	0.00	88,500.00	0.00	128,500.00	(28,500.00)	0.00	0.00
Other Supplies and Materials Expenses	5020399000	100,000.00	0.00	100,000.00	14,929.00	46,730.00	0.00	0.00	61,659.00	14,929.00	46,730.00	0.00	0.00	61,659.00	38,341.00	0.00	0.00
Other Supplies and Materials Expenses	5020399000	100,000.00	0.00	100,000.00	14,929.00	46,730.00	0.00	0.00	61,659.00	14,929.00	46,730.00	0.00	0.00	61,659.00	38,341.00	0.00	0.00
Utility Expenses	5020400000	1,550,000.00	0.00	1,550,000.00	338,465.15	319,185.79	889,585.51	0.00	1,547,236.45	338,465.15	319,185.79	889,585.51	0.00	1,547,236.45	2,763.55	0.00	0.00

This report was generated using the Unified Reporting System; Status : SUBMITTED; Date Printed : 15/10/2026 17:27 ; Date of initial submission : October 15, 2026 5:00 PM; Date of final submission : October 15, 2026 5:00 PM

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 :06 - Business Related Funds
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	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	Unutilized Budget	Unpaid Obligations (10-15)=(17+18)	
																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=(5-10)	17	18
SUMMARY																	
A. AGENCY SPECIFIC BUDGET																	
Water Expenses	5020401000	50,000.00	0.00	50,000.00	3,930.00	0.00	0.00	0.00	3,930.00	3,930.00	0.00	0.00	0.00	3,930.00	46,070.00	0.00	0.00
Water Expenses	5020401000	50,000.00	0.00	50,000.00	3,930.00	0.00	0.00	0.00	3,930.00	3,930.00	0.00	0.00	0.00	3,930.00	46,070.00	0.00	0.00
Electricity Expenses	5020402000	1,500,000.00	0.00	1,500,000.00	334,535.15	319,185.79	889,585.51	0.00	1,543,306.45	334,535.15	319,185.79	889,585.51	0.00	1,543,306.45	(43,306.45)	0.00	0.00
Electricity Expenses	5020402000	1,500,000.00	0.00	1,500,000.00	334,535.15	319,185.79	889,585.51	0.00	1,543,306.45	334,535.15	319,185.79	889,585.51	0.00	1,543,306.45	(43,306.45)	0.00	0.00
Communication Expenses	5020500000	415,000.00	0.00	415,000.00	73,919.10	86,015.79	85,646.17	0.00	245,581.06	73,919.10	86,015.79	85,646.17	0.00	245,581.06	169,418.94	0.00	0.00
Telephone Expenses	5020502000	100,000.00	0.00	100,000.00	22,899.16	17,765.79	27,396.16	0.00	68,061.11	22,899.16	17,765.79	27,396.16	0.00	68,061.11	31,938.89	0.00	0.00
Mobile	5020502001	100,000.00	0.00	100,000.00	22,899.16	17,765.79	27,396.16	0.00	68,061.11	22,899.16	17,765.79	27,396.16	0.00	68,061.11	31,938.89	0.00	0.00
Internet Subscription Expenses	5020503000	300,000.00	0.00	300,000.00	48,919.94	65,100.00	55,100.00	0.00	169,119.94	48,919.94	65,100.00	55,100.00	0.00	169,119.94	130,880.06	0.00	0.00
Internet Subscription Expenses	5020503000	300,000.00	0.00	300,000.00	48,919.94	65,100.00	55,100.00	0.00	169,119.94	48,919.94	65,100.00	55,100.00	0.00	169,119.94	130,880.06	0.00	0.00
Cable, Satellite, Telegraph and Radio Expenses	5020504000	15,000.00	0.00	15,000.00	2,100.00	3,150.00	3,150.01	0.00	8,400.01	2,100.00	3,150.00	3,150.01	0.00	8,400.01	6,599.99	0.00	0.00
Cable, Satellite, Telegraph and Radio Expenses	5020504000	15,000.00	0.00	15,000.00	2,100.00	3,150.00	3,150.01	0.00	8,400.01	2,100.00	3,150.00	3,150.01	0.00	8,400.01	6,599.99	0.00	0.00
Professional Services	5021100000	3,515,000.00	0.00	3,515,000.00	676,094.40	462,536.40	485,438.40	0.00	1,624,069.20	676,094.40	462,536.40	485,438.40	0.00	1,624,069.20	1,890,930.80	0.00	0.00
Legal Services	5021101000	15,000.00	0.00	15,000.00	0.00	2,250.00	0.00	0.00	2,250.00	0.00	2,250.00	0.00	0.00	2,250.00	12,750.00	0.00	0.00
Legal Services	5021101000	15,000.00	0.00	15,000.00	0.00	2,250.00	0.00	0.00	2,250.00	0.00	2,250.00	0.00	0.00	2,250.00	12,750.00	0.00	0.00
Other Professional Services	5021199000	3,500,000.00	0.00	3,500,000.00	676,094.40	460,286.40	485,438.40	0.00	1,621,819.20	676,094.40	460,286.40	485,438.40	0.00	1,621,819.20	1,878,180.80	0.00	0.00
Other Professional Services	5021199000	3,500,000.00	0.00	3,500,000.00	676,094.40	460,286.40	485,438.40	0.00	1,621,819.20	676,094.40	460,286.40	485,438.40	0.00	1,621,819.20	1,878,180.80	0.00	0.00
General Services	5021200000	3,500,000.00	0.00	3,500,000.00	600,814.07	332,819.36	809,156.99	0.00	1,742,790.42	600,814.07	332,819.36	809,156.99	0.00	1,742,790.42	1,757,209.58	0.00	0.00
Other General Services	5021299000	3,500,000.00	0.00	3,500,000.00	600,814.07	332,819.36	809,156.99	0.00	1,742,790.42	600,814.07	332,819.36	809,156.99	0.00	1,742,790.42	1,757,209.58	0.00	0.00
Other General Services	5021299099	3,500,000.00	0.00	3,500,000.00	600,814.07	332,819.36	809,156.99	0.00	1,742,790.42	600,814.07	332,819.36	809,156.99	0.00	1,742,790.42	1,757,209.58	0.00	0.00
Repairs and Maintenance	5021300000	1,800,000.00	0.00	1,800,000.00	107,689.31	93,307.00	450,770.00	0.00	651,766.31	107,689.31	93,307.00	450,770.00	0.00	651,766.31	1,148,233.69	0.00	0.00
Repairs and Maintenance - Buildings and Other Structures	5021304000	1,500,000.00	0.00	1,500,000.00	57,682.00	0.00	311,505.00	0.00	369,187.00	57,682.00	0.00	311,505.00	0.00	369,187.00	1,130,813.00	0.00	0.00
Buildings	5021304001	1,500,000.00	0.00	1,500,000.00	57,682.00	0.00	311,505.00	0.00	369,187.00	57,682.00	0.00	311,505.00	0.00	369,187.00	1,130,813.00	0.00	0.00
Repairs and Maintenance - Machinery and Equipment	5021305000	100,000.00	0.00	100,000.00	4,500.00	21,380.00	105,500.00	0.00	131,380.00	4,500.00	21,380.00	105,500.00	0.00	131,380.00	(31,380.00)	0.00	0.00
Other Machinery and Equipment	5021305099	100,000.00	0.00	100,000.00	4,500.00	21,380.00	105,500.00	0.00	131,380.00	4,500.00	21,380.00	105,500.00	0.00	131,380.00	(31,380.00)	0.00	0.00
Repairs and Maintenance - Transportation Equipment	5021306000	200,000.00	0.00	200,000.00	45,507.31	71,927.00	33,765.00	0.00	151,199.31	45,507.31	71,927.00	33,765.00	0.00	151,199.31	48,800.69	0.00	0.00
Motor Vehicles	5021306001	200,000.00	0.00	200,000.00	45,507.31	71,927.00	33,765.00	0.00	151,199.31	45,507.31	71,927.00	33,765.00	0.00	151,199.31	48,800.69	0.00	0.00
Taxes, Insurance Premiums and Other Fees	5021500000	50,000.00	0.00	50,000.00	0.00	7,240.82	1,173.52	0.00	8,414.34	0.00	7,240.82	1,173.52	0.00	8,414.34	41,585.66	0.00	0.00
Insurance Expenses	5021503000	50,000.00	0.00	50,000.00	0.00	7,240.82	1,173.52	0.00	8,414.34	0.00	7,240.82	1,173.52	0.00	8,414.34	41,585.66	0.00	0.00
Insurance Expenses	5021503000	50,000.00	0.00	50,000.00	0.00	7,240.82	1,173.52	0.00	8,414.34	0.00	7,240.82	1,173.52	0.00	8,414.34	41,585.66	0.00	0.00
Other Maintenance and Operating Expenses	5029900000	3,600,000.00	0.00	3,600,000.00	750,102.63	680,360.00	711,176.37	0.00	2,141,639.00	750,102.63	680,360.00	711,176.37	0.00	2,141,639.00	1,458,361.00	0.00	0.00
Representation Expenses	5029903000	200,000.00	0.00	200,000.00	39,467.63	67,210.00	107,790.37	0.00	214,468.00	39,467.63	67,210.00	107,790.37	0.00	214,468.00	(14,468.00)	0.00	0.00
Representation Expenses	5029903000	200,000.00	0.00	200,000.00	39,467.63	67,210.00	107,790.37	0.00	214,468.00	39,467.63	67,210.00	107,790.37	0.00	214,468.00	(14,468.00)	0.00	0.00

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 :06 - Business Related Funds
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	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	Unutilized Budget	Unpaid Obligations (10-15)=(17+18)	
																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=(5-10)	17	18
SUMMARY																	
A. AGENCY SPECIFIC BUDGET																	
Other Maintenance and Operating Expenses	5029999000	3,400,000.00	0.00	3,400,000.00	710,635.00	613,150.00	603,386.00	0.00	1,927,171.00	710,635.00	613,150.00	603,386.00	0.00	1,927,171.00	1,472,829.00	0.00	0.00
Other Maintenance and Operating Expenses	5029999099	3,400,000.00	0.00	3,400,000.00	710,635.00	613,150.00	603,386.00	0.00	1,927,171.00	710,635.00	613,150.00	603,386.00	0.00	1,927,171.00	1,472,829.00	0.00	0.00
CO		**12,100,000.00**	**0.00**	**12,100,000.00**	**4,970,971.81**	**607,276.54**	**0.00**	**0.00**	**5,578,248.35**	**4,970,971.81**	**607,276.54**	**0.00**	**0.00**	**5,578,248.35**	**6,521,751.65**	**0.00**	**0.00**
Property, Plant and Equipment Outlay	5060400000	12,100,000.00	0.00	12,100,000.00	4,970,971.81	607,276.54	0.00	0.00	5,578,248.35	4,970,971.81	607,276.54	0.00	0.00	5,578,248.35	6,521,751.65	0.00	0.00
Buildings and Other Structures	5060404000	10,000,000.00	0.00	10,000,000.00	4,172,251.81	524,276.54	0.00	0.00	4,696,528.35	4,172,251.81	524,276.54	0.00	0.00	4,696,528.35	5,303,471.65	0.00	0.00
Buildings	5060404001	10,000,000.00	0.00	10,000,000.00	4,172,251.81	524,276.54	0.00	0.00	4,696,528.35	4,172,251.81	524,276.54	0.00	0.00	4,696,528.35	5,303,471.65	0.00	0.00
Machinery and Equipment Outlay	5060405000	2,000,000.00	0.00	2,000,000.00	798,720.00	83,000.00	0.00	0.00	881,720.00	798,720.00	83,000.00	0.00	0.00	881,720.00	1,118,280.00	0.00	0.00
Office Equipment	5060405002	500,000.00	0.00	500,000.00	155,000.00	0.00	0.00	0.00	155,000.00	155,000.00	0.00	0.00	0.00	155,000.00	345,000.00	0.00	0.00
Information and Communication Technology Equipment	5060405003	500,000.00	0.00	500,000.00	81,270.00	0.00	0.00	0.00	81,270.00	81,270.00	0.00	0.00	0.00	81,270.00	418,730.00	0.00	0.00
Other Machinery and Equipment	5060405099	1,000,000.00	0.00	1,000,000.00	562,450.00	83,000.00	0.00	0.00	645,450.00	562,450.00	83,000.00	0.00	0.00	645,450.00	354,550.00	0.00	0.00
Furniture, Fixtures and Books Outlay	5060407000	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00
Furniture and Fixtures	5060407001	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00
GRAND TOTAL		**37,780,000.00**	**0.00**	**37,780,000.00**	**10,322,627.30**	**4,745,379.61**	**6,647,554.75**	**0.00**	**21,715,561.66**	**10,322,627.30**	**4,745,379.61**	**6,647,554.75**	**0.00**	**21,715,561.66**	**16,064,438.34**	**0.00**	**0.00**

Certified Correct:
CHRISTOPHER A. DACQUIL
Acting Accountant
Date: October 15, 2026 04:34 PM

Certified Correct:
JEANA CRYZELA A. BULAN
Administrative Officer IV
Date: October 15, 2026 04:34 PM

Recommending Approval By:
JEANA CRYZELA A. BULAN
Administrative Officer IV
Date: October 15, 2026 04:48 PM

Approved By:
MA. ELENA A. NARCISO
Vocational School Superintendent
Date: October 15, 2026 05:00 PM