

October 18, 2018

MS. ANGELINA S. ESCUDERO

State Auditor IV
Audit Team Leader
COA-TESDA Main Office
Taguig City

Dear Auditor Escudero:

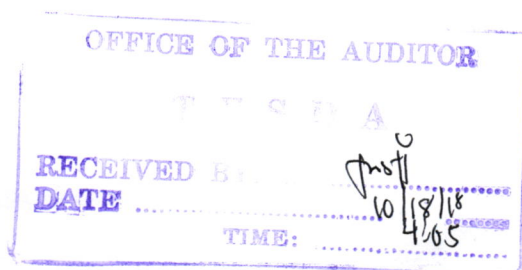
We are respectfully submitting the following Budget and Financial Accountability Reports (BFARs) for the quarter ending September 30, 2018:

1. Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) – FAR No. 1
2. Statement of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE) – FAR No. 1-A
3. Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB) – FAR No. 2 (for Off-Budget Fund)
4. Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE) – FAR No. 2-A (for Off-Budget Fund)
5. Quarterly Report of Revenue and Other Receipts – FAR No. 5

Please acknowledge receipt hereof.

Very truly yours,

EMELY Q. TESORO
Chief Accountant



Particulars	UACS CODE	Appropriation			Allotments					Current Year Obligations				Current Year Disbursements				Balances					
		Authorized Appropriation	Adjustments (Transfer To/From, Realignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotment	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=(8+(-17)+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
Positions - Civilian	5010499007	120,527,000.00		120,527,000.00																120,527,000.00			
Lump-sum for Step Increments - Length of Service	5010499010	325,000.00		325,000.00	325,000.00					5,410.95				5,410.55	5,410.55							319,589.45	
Loyalty Award - Civilian	5010499015		300,000.00	300,000.00		300,000.00				300,000.00				300,000.00				300,000.00					
Maintenance and Other Operating Expenses	5020000000	4,334,976,000.00	(3,389,606,713.80)	945,369,286.20	4,334,976,000.00		(3,389,606,713.80)			945,369,286.20	131,033,407.28	76,938,640.94	86,562,256.42	294,534,304.64	63,711,048.91	67,743,891.76	119,769,392.55	251,224,333.22			650,834,981.56		43,309,971.42
Traveling Expenses	5020100000	44,256,000.00	(7,680,000.00)	36,576,000.00	44,256,000.00	(7,680,000.00)				36,576,000.00	2,104,230.18	2,267,101.30	12,466,587.15	16,837,918.63	2,104,230.18	4,121,912.31	10,611,776.14	16,837,918.63			19,738,081.37		
Traveling Expenses - Local	5020101000	4,349,000.00		4,349,000.00	4,349,000.00					4,349,000.00	354,162.58	1,186,777.85	2,284,699.52	3,825,639.95	354,162.58	2,713,129.66	758,347.71	3,825,639.95			523,360.05		
Traveling Expenses - Local	5020101000	4,349,000.00		4,349,000.00	4,349,000.00					4,349,000.00	354,162.58	1,186,777.85	2,284,699.52	3,825,639.95	354,162.58	2,713,129.66	758,347.71	3,825,639.95			523,360.05		
Traveling Expenses - Foreign	5020102000	39,907,000.00	(7,680,000.00)	32,227,000.00	39,907,000.00	(7,680,000.00)				32,227,000.00	1,750,067.60	1,080,323.45	10,181,887.63	13,012,278.68	1,750,067.60	1,408,782.65	9,853,428.43	13,012,278.68			19,214,721.32		
Traveling Expenses - Foreign	5020102000	39,907,000.00	(7,680,000.00)	32,227,000.00	39,907,000.00	(7,680,000.00)				32,227,000.00	1,750,067.60	1,080,323.45	10,181,887.63	13,012,278.68	1,750,067.60	1,408,782.65	9,853,428.43	13,012,278.68			19,214,721.32		
Training and Scholarship Expenses	5020200000	4,070,953,000.00	(3,389,606,713.80)	681,346,286.20	4,070,953,000.00		(3,389,606,713.80)			681,346,286.20	44,824,840.94	25,244,225.58	42,598,363.24	112,667,429.76	39,713,391.24	21,326,461.20	47,447,620.62	108,487,473.06			568,678,856.44		4,179,956.70
Training Expenses	5020201000	241,581,000.00	(92,406,534.91)	149,174,465.09	241,581,000.00		(92,406,534.91)			149,174,465.09	12,720,840.94	12,893,856.65	33,906,179.80	59,520,877.39	7,609,391.24	10,708,028.83	37,023,500.62	55,340,920.69			89,653,587.70		4,179,956.70
ICT Training Expenses	5020201001	5,000,000.00		5,000,000.00	5,000,000.00					5,000,000.00	34,150.50			34,150.50							4,965,849.50		34,150.50
Training Expenses	5020201002	236,581,000.00	(92,406,534.91)	144,174,465.09	236,581,000.00		(92,406,534.91)			144,174,465.09	12,893,856.65	33,906,179.80	59,486,728.89	7,609,391.24	10,708,028.83	37,023,500.62	55,340,920.69			84,687,738.20		4,145,806.20	
Scholarship Grants/Expenses	5020202000	3,829,372,000.00	(3,297,200,178.89)	532,171,821.11	3,829,372,000.00		(3,297,200,178.89)			532,171,821.11	32,104,000.00	12,350,368.93	8,692,183.44	53,146,552.37	32,104,000.00	10,618,432.37	10,424,120.00	53,146,552.37			479,025,268.74		
Scholarship Grants/Expenses	5020202000	3,829,372,000.00	(3,297,200,178.89)	532,171,821.11	3,829,372,000.00		(3,297,200,178.89)			532,171,821.11	32,104,000.00	12,350,368.93	8,692,183.44	53,146,552.37	32,104,000.00	10,618,432.37	10,424,120.00	53,146,552.37			479,025,268.74		
Supplies and Materials Expenses	5020300000	47,766,000.00	5,000.00	47,771,000.00	47,766,000.00		5,000.00			47,771,000.00	4,823,579.33	13,706,731.48	(1,395,566.47)	17,134,744.34	1,999,743.05	5,328,131.12	7,591,437.49	14,919,311.66			30,636,255.66		2,215,432.68
Office Supplies Expenses	5020301000	25,204,000.00		25,204,000.00	25,204,000.00					25,204,000.00	3,155,952.13	10,256,314.43	(6,331,118.90)	7,081,147.66	1,459,897.80	1,903,412.15	2,099,402.49	5,462,712.44			18,122,852.34		1,618,435.22
ICT Office Supplies	5020301001	200,000.00		200,000.00	200,000.00					200,000.00	91,520.00			91,520.00				91,520.00			108,480.00		
Office Supplies Expenses	5020301002	25,004,000.00		25,004,000.00	25,004,000.00					25,004,000.00	3,155,952.13	10,164,794.43	(6,331,118.90)	6,989,627.66	1,459,897.80	1,903,412.15	2,007,882.49	5,371,192.44			18,014,372.34		1,618,435.22
Accountable Forms Expenses	5020302000	3,000.00	5,000.00	8,000.00	3,000.00	5,000.00				8,000.00	1,200.00	1,250.00	1,600.00	4,050.00	1,200.00	1,250.00	1,600.00	4,050.00			3,950.00		
Accountable Forms Expenses	5020302000	3,000.00	5,000.00	8,000.00	3,000.00	5,000.00				8,000.00	1,200.00	1,250.00	1,600.00	4,050.00	1,200.00	1,250.00	1,600.00	4,050.00			3,950.00		
Medical, Dental and Laboratory Supplies Expenses	5020308000	48,000.00		48,000.00	48,000.00					48,000.00		(3,496.22)	6,014.72	2,518.50							45,481.50		2,518.50
Medical, Dental and Laboratory Supplies Expenses	5020308000	48,000.00		48,000.00	48,000.00					48,000.00		(3,496.22)	6,014.72	2,518.50							45,481.50		2,518.50
Fuel, Oil and Lubricants Expenses	5020309000	2,294,000.00		2,294,000.00	2,294,000.00					2,294,000.00	268,474.02	428,743.56	593,857.28	1,291,074.86	159,249.13	574,527.67	557,298.06	1,291,074.86			1,002,925.14		
Fuel, Oil and Lubricants Expenses	5020309000	2,294,000.00		2,294,000.00	2,294,000.00					2,294,000.00	268,474.02	428,743.56	593,857.28	1,291,074.86	159,249.13	574,527.67	557,298.06	1,291,074.86			1,002,925.14		
Textbooks and Instructional Materials Expenses	5020311000	5,000.00		5,000.00	5,000.00					5,000.00											5,000.00		
Textbooks and Instructional Materials Expenses	5020311001	5,000.00		5,000.00	5,000.00					5,000.00											5,000.00		
Other Supplies and Materials Expenses	5020399000	20,212,000.00		20,212,000.00	20,212,000.00					20,212,000.00	1,397,953.18	3,023,919.71	4,334,080.43	8,755,953.32	379,396.12	2,848,941.30	4,933,136.94	8,161,474.36			11,456,046.68		594,478.96
Other Supplies and Materials Expenses	5020399000	20,212,000.00		20,212,000.00	20,212,000.00					20,212,000.00	1,397,953.18	3,023,919.71	4,334,080.43	8,755,953.32	379,396.12	2,848,941.30	4,933,136.94	8,161,474.36			11,456,046.68		594,478.96
Utility Expenses	5020400000	29,968,000.00		29,968,000.00	29,968,000.00					29,968,000.00	3,311,533.10	8,929,204.34	5,338,300.27	17,579,037.71	3,289,525.42	7,133,756.83	7,140,083.14	17,563,365.39			12,388,962.29		15,672.32
Water Expenses	5020401000	7,534,000.00		7,534,000.00	7,534,000.00					7,534,000.00	1,847,341.09	1,952,829.49	1,894,661.32	5,694,831.90	1,844,941.09	1,952,829.49	1,897,061.32	5,694,831.90			1,839,168.10		
Water Expenses	5020401000	7,534,000.00		7,534,000.00	7,534,000.00					7,534,000.00	1,847,341.09	1,952,829.49	1,894,661.32	5,694,831.90	1,844,941.09	1,952,829.49	1,897,061.32	5,694,831.90			1,839,168.10		
Electricity Expenses	5020402000	22,434,000.00		22,434,000.00	22,434,000.00					22,434,000.00	1,464,192.01	6,976,374.85	3,443,638.95	11,884,205.81	1,444,584.33	5,180,927.34	5,243,021.82	11,868,533.49			10,549,794.19		15,672.32
Electricity Expenses	5020402000	22,434,000.00		22,434,000.00	22,434,000.00					22,434,000.00	1,464,192.01	6,976,374.85	3,443,638.95	11,884,205.81	1,444,584.33	5,180,927.34	5,243,021.82	11,868,533.49			10,549,794.19		15,672.32
Communication Expenses	5020500000	6,059,000.00	500,000.00	6,559,000.00	6,059,000.00	500,000.00				6,559,000.00	2,529,222.05	689,081.09	1,028,906.78	4,247,209.92	651,516.56	1,220,260.99	1,365,928.01	3,237,705.56			2,311,790.08		1,009,504.36
Postage and Courier Services	5020501000	11,000.00		11,000.00	11,000.00					11,000.00	1,690.12	212.00		1,902.12	242.00		212.00	454.00			9,097.88		1,448.12
Postage and Courier Services	5020501000	11,000.00		11,000.00	11,000.00					11,000.00	1,690.12	212.00		1,902.12	242.00		212.00	454.00			9,097.88		1,448.12
Telephone Expenses	5020502000	4,012,000.00		4,012,000.00	4,012,000.00					4,012,000.00	431,903.42	699,924.53	890,755.55	1,982,583.50	337,438.76	772,205.42	872,939.32	1,982,583.50			2,029,418.50		
Mobile	5020502001	2,124,000.00		2,124,000.00	2,124,000.00					2,124,000.00	195,082.64	324,827.13	376,920.17	896,829.94	181,048.93	356,677.07	359,103.94	896,829.94			1,227,170.06		

Particulars	UACS CODE	Appropriation				Allotments				Current Year Obligations				Current Year Disbursements				Balances					
		Authorized Appropriation	Adjustments (Transfer To)/From, Realignment	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotment	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=(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
Extraordinary and Miscellaneous Expenses	5021003000	1,690,000.00		1,690,000.00	1,690,000.00				1,690,000.00	225,544.11	266,492.90	352,654.39		844,691.40	225,544.11	343,379.32	263,871.94		832,795.37		845,308.60		11,896.03
Extraordinary and Miscellaneous Expenses	5021003000	1,690,000.00		1,690,000.00	1,690,000.00				1,690,000.00	225,544.11	266,492.90	352,654.39		844,691.40	225,544.11	343,379.32	263,871.94		832,795.37		845,308.60		11,896.03
Professional Services	5021100000	50,851,000.00	6,400,000.00	57,251,000.00	50,851,000.00	6,400,000.00			57,251,000.00	25,653,262.37	5,683,258.43	22,047,306.01		53,383,826.81	8,471,719.31	12,647,113.97	13,367,672.56		34,486,505.84		3,867,173.19		18,897,320.97
Consultancy Services	5021103000	5,194,000.00		5,194,000.00	5,194,000.00				5,194,000.00	1,776,798.00	(38,000.00)	445,679.34		2,184,477.34	189,791.29	502,041.22	1,345,539.40		2,037,371.91		9,522.66		147,105.43
ICT Consultancy Services	5021103001	3,500,000.00	(100,000.00)	3,400,000.00	3,500,000.00	(100,000.00)			3,400,000.00														3,400,000.00
Consultancy Services	5021103002	1,694,000.00		2,194,000.00	1,694,000.00	500,000.00			2,194,000.00	1,776,798.00	(38,000.00)	445,679.34		2,184,477.34	189,791.29	502,041.22	1,345,539.40		2,037,371.91		9,522.66		147,105.43
Other Professional Services	5021199000	45,657,000.00	6,000,000.00	51,657,000.00	45,657,000.00	6,000,000.00			51,657,000.00	23,876,464.37	5,721,258.43	21,601,626.67		51,199,349.47	8,281,928.02	12,145,072.75	12,022,133.16		32,449,133.93		457,650.53		18,750,215.54
Other Professional Services	5021199000	45,657,000.00	6,000,000.00	51,657,000.00	45,657,000.00	6,000,000.00			51,657,000.00	23,876,464.37	5,721,258.43	21,601,626.67		51,199,349.47	8,281,928.02	12,145,072.75	12,022,133.16		32,449,133.93		457,650.53		18,750,215.54
General Services	5021200000	41,482,000.00		41,482,000.00	41,482,000.00				41,482,000.00	40,717,476.60				40,717,476.60	2,432,463.19	10,799,064.95	11,712,816.30		24,944,344.04		764,523.40		15,773,132.56
Janitorial Services	5021202000	18,591,000.00	60,000.00	18,651,000.00	18,591,000.00	60,000.00			18,651,000.00	18,650,527.08				18,650,527.08	2,330,500.52	4,362,870.94	4,357,166.46		11,050,537.92		472.92		7,599,989.16
Janitorial Services	5021202000	18,591,000.00	60,000.00	18,651,000.00	18,591,000.00	60,000.00			18,651,000.00	18,650,527.08				18,650,527.08	2,330,500.52	4,362,870.94	4,357,166.46		11,050,537.92		472.92		7,599,989.16
Security Services	5021203000	22,278,000.00		22,278,000.00	22,278,000.00				22,278,000.00	22,066,949.52				22,066,949.52	101,962.67	6,436,193.61	7,355,649.84		13,893,806.12		211,050.48		8,173,143.40
Security Services	5021203000	22,278,000.00		22,278,000.00	22,278,000.00				22,278,000.00	22,066,949.52				22,066,949.52	101,962.67	6,436,193.61	7,355,649.84		13,893,806.12		211,050.48		8,173,143.40
Other General Services	5021299000	613,000.00	(60,000.00)	553,000.00	613,000.00	(60,000.00)			553,000.00												553,000.00		
Other General Services	5021299009	613,000.00	(60,000.00)	553,000.00	613,000.00	(60,000.00)			553,000.00												553,000.00		
Repairs and Maintenance	5021300000	6,343,000.00		6,343,000.00	6,343,000.00				6,343,000.00	317,927.43	757,873.95	646,551.00		1,722,351.98	145,496.25	212,798.29	276,314.88		634,609.42		4,620,648.02		1,087,742.56
Repairs and Maintenance - Buildings and Other Structures	5021304000	5,060,000.00		5,060,000.00	5,060,000.00				5,060,000.00	30,925.00	621,014.00	36,296.00		688,235.00	23,355.00	12,531.00	53,238.00		89,124.00		4,371,765.00		599,111.00
Buildings	5021304001	5,060,000.00		5,060,000.00	5,060,000.00				5,060,000.00	30,925.00	621,014.00	36,296.00		688,235.00	23,355.00	12,531.00	53,238.00		89,124.00		4,371,765.00		599,111.00
Repairs and Maintenance - Machinery and Equipment	5021305000	370,000.00		370,000.00	370,000.00				370,000.00	209,264.25	21,935.00	83,461.00		314,660.25	100,916.25	86,193.23	38,944.70		226,054.18		55,339.75		88,606.07
Office Equipment	5021305002	370,000.00		370,000.00	370,000.00				370,000.00	209,264.25	21,935.00	83,461.00		314,660.25	100,916.25	86,193.23	38,944.70		226,054.18		55,339.75		88,606.07
Repairs and Maintenance - Transportation Equipment	5021306000	913,000.00		913,000.00	913,000.00				913,000.00	77,738.18	114,924.55	526,794.00		719,456.73	21,225.00	114,074.06	184,132.18		319,431.24		193,543.27		400,025.49
Motor Vehicles	5021306001	913,000.00		913,000.00	913,000.00				913,000.00	77,738.18	114,924.55	526,794.00		719,456.73	21,225.00	114,074.06	184,132.18		319,431.24		193,543.27		400,025.49
Taxes, Insurance Premiums and Other Fees	5021500000	21,001,000.00		21,001,000.00	21,001,000.00				21,001,000.00	3,961,709.69	16,577,830.51	159,730.40		20,699,270.60	3,958,223.45	26,297.46	16,711,263.45		20,695,784.36		301,729.40		3,486.24
Taxes, Duties and Licenses	5021501000		15,000.00	15,000.00		15,000.00			15,000.00	4,934.36	5,957.18	3,560.00		14,451.54	1,448.12	2,617.18	6,900.00		10,965.30		548.46		3,486.24
Taxes, Duties and Licenses	5021501001		15,000.00	15,000.00		15,000.00			15,000.00	4,934.36	5,957.18	3,560.00		14,451.54	1,448.12	2,617.18	6,900.00		10,965.30		548.46		3,486.24
Fidelity Bond Premiums	5021502000	474,000.00	(15,000.00)	459,000.00	474,000.00	(15,000.00)			459,000.00	142,500.00	7,500.00	120,000.00		270,000.00	142,500.00	7,500.00	120,000.00		270,000.00		189,000.00		
Fidelity Bond Premiums	5021502000	474,000.00	(15,000.00)	459,000.00	474,000.00	(15,000.00)			459,000.00	142,500.00	7,500.00	120,000.00		270,000.00	142,500.00	7,500.00	120,000.00		270,000.00		189,000.00		
Insurance Expenses	5021503000	20,527,000.00		20,527,000.00	20,527,000.00				20,527,000.00	3,814,275.33	16,564,373.33	36,170.40		20,414,819.06	3,814,275.33	16,180.28	16,584,363.45		20,414,819.06		112,180.94		
Insurance Expenses	5021503000	20,527,000.00		20,527,000.00	20,527,000.00				20,527,000.00	3,814,275.33	16,564,373.33	36,170.40		20,414,819.06	3,814,275.33	16,180.28	16,584,363.45		20,414,819.06		112,180.94		
Other Maintenance and Operating Expenses	5029900000	14,129,000.00	525,000.00	14,654,000.00	14,129,000.00	525,000.00			14,654,000.00	2,472,081.48	2,804,732.26	2,704,223.65		7,981,037.39	719,196.15	4,572,606.22	2,645,460.02		7,937,262.39		6,672,962.61		43,775.00
Advertising Expenses	5029901000	1,223,000.00		1,223,000.00	1,223,000.00				1,223,000.00												1,223,000.00		
Advertising Expenses	5029901000	1,223,000.00		1,223,000.00	1,223,000.00				1,223,000.00												1,223,000.00		
Printing and Publication Expenses	5029902000	8,411,000.00		8,411,000.00	8,411,000.00				8,411,000.00	2,127,436.56	2,229,115.42	1,761,768.12		6,118,320.10	490,238.55	4,037,163.43	1,590,918.12		6,118,320.10		2,292,679.90		
Printing and Publication Expenses	5029902000	8,411,000.00		8,411,000.00	8,411,000.00				8,411,000.00	2,127,436.56	2,229,115.42	1,761,768.12		6,118,320.10	490,238.55	4,037,163.43	1,590,918.12		6,118,320.10		2,292,679.90		
Representation Expenses	5029903000	1,025,000.00		1,025,000.00	1,025,000.00				1,025,000.00					1,025,000.00							1,025,000.00		
Representation Expenses	5029903000	1,025,000.00		1,025,000.00	1,025,000.00				1,025,000.00					1,025,000.00							1,025,000.00		
Transportation and Delivery Expenses	5029904000	1,869,000.00		1,869,000.00	1,869,000.00				1,869,000.00	107,395.60	282,003.24	575,472.22		964,871.06	107,395.60	454,667.79	402,807.67		964,871.06		904,128.94		
Transportation and Delivery Expenses	5029904000	1,869,000.00		1,869,000.00	1,869,000.00				1,869,000.00	107,395.60	282,003.24	575,472.22		964,871.06	107,395.60	454,667.79	402,807.67		964,871.06		904,128.94		
Rent/Lease Expenses	5029905000	610,000.00	25,000.00	635,000.00	610,000.00	25,000.00			635,000.00	30,000.00	101,700.00	75,000.00		206,700.00		30,000.00	156,700.00		186,700.00		428,300.00		20,000.00
Rents - Building and Structures	5029905001	60,000.00		60,000.00	60,000.00				60,000.00												60,000.00		
Rents - Motor Vehicles	5029905003																						