



PROGRAM OF RECEIPTS AND EXPENDITURES						
FY _____						
END USER :	<i>Supply and Property Management Office (SMO)</i>					
PROGRAM :	GASS			FUND SOURCE:		STF
	Q1	Q2	Q3	Q4	TOTAL	
RECEIPTS / BUDGET						
GASS - TUITION FEE		XXX	XXX	XXX	XXX	XXX
BUDGET BY OBJECT OF EXPENDITURES						
Personnel Services						
Basic Salary						
Honoraria						
Overtime Pay		XXX	XXX	XXX	XXX	XXX
Total Personnel Services		XXX	XXX	XXX	XXX	XXX
Maintenance and Other Operating Expenses						
Travelling Expenses						
Travelling expenses-local		XXX	XXX	XXX	XXX	XXX
Travelling Expenses-foreign		XXX	XXX	XXX	XXX	XXX
Training and Scholarship expenses						
Training Expenses		XXX	XXX	XXX	XXX	XXX
Supplies and materials expenses						
Office Supplies Expenses		XXX	XXX	XXX	XXX	XXX
Accountable Form Expenses		XXX	XXX	XXX	XXX	XXX
Agricultural and Marine Supplies expenses		XXX	XXX	XXX	XXX	XXX
Drugs and Medicines		XXX	XXX	XXX	XXX	XXX
Medical, Dental & Laboratory Supplies Expenses		XXX	XXX	XXX	XXX	XXX

Food Supplies Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Fuel, Oil and Lubricants Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Textbooks and instructional materials expenses				XXX	XXX	XXX	XXX	XXX	XXX
Construction Materials Expense									
Other Supplies & Materials Expenses			91,000.00	20,608.02					111,608.02
Semi-Expendable Machinery and Equipment Expenses									
Machinery				XXX	XXX	XXX	XXX	XXX	XXX
Office Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Information and Communications Technology Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Communications Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Disaster Response and Rescue Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Medical Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Printing Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Sports Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Technical and Scientific Equipment				XXX	XXX	XXX	XXX	XXX	XXX
ICT Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Other Machinery and Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Semi-Expendable Furniture, Fixtures and Books Expenses									
Furniture and Fixtures				XXX	XXX	XXX	XXX	XXX	XXX
Books				XXX	XXX	XXX	XXX	XXX	XXX
Utility Expenses									
Water Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Electricity Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Communication expenses									
Postage and Courier Services				XXX	XXX	XXX	XXX	XXX	XXX
Telephone Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Telephone Expenses (Landline)				XXX	XXX	XXX	XXX	XXX	XXX
Internet Subscription Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Cable, Satellite, Telegraph & Radio Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Awards/Rewards and Prizes									

Awards/Rewards expenses			XXX	XXX	XXX	XXX	XXX
Prizes			XXX	XXX	XXX	XXX	XXX
Survey, Research, Exploration and Development			XXX	XXX	XXX	XXX	XXX
Survey expenses			XXX	XXX	XXX	XXX	XXX
Survey, Research, Exploration and Development expenses			XXX	XXX	XXX	XXX	XXX
Professional services			XXX	XXX	XXX	XXX	XXX
Legal Services			XXX	XXX	XXX	XXX	XXX
Auditing services			XXX	XXX	XXX	XXX	XXX
Consultancy services			XXX	XXX	XXX	XXX	XXX
Other Professional Services			XXX	XXX	XXX	XXX	XXX
General services			XXX	XXX	XXX	XXX	XXX
Security services			XXX	XXX	XXX	XXX	XXX
Janitorial Services			XXX	XXX	XXX	XXX	XXX
Other General Services			XXX	XXX	XXX	XXX	XXX
Environment/Sanitary Services			XXX	XXX	XXX	XXX	XXX
Repair and maintenance			XXX	XXX	XXX	XXX	XXX
Repair & Maintenance - Land Improvements			XXX	XXX	XXX	XXX	XXX
Repair & Maintenance - Buildings and other structures			XXX	XXX	XXX	XXX	XXX
Buildings			XXX	XXX	XXX	XXX	XXX
School Buildings			XXX	XXX	XXX	XXX	XXX
Hostels and Dormitories			XXX	XXX	XXX	XXX	XXX
Other Structures			XXX	XXX	XXX	XXX	XXX
Repairs and Maintenance-Machinery and Equipment			XXX	XXX	XXX	XXX	XXX
Machinery			XXX	XXX	XXX	XXX	XXX
Office Equipment			XXX	XXX	XXX	XXX	XXX
ICT Equipment			XXX	XXX	XXX	XXX	XXX
Agricultural and Forestry Equipment			XXX	XXX	XXX	XXX	XXX
Marine and Fishery Equipment			XXX	XXX	XXX	XXX	XXX
Airport Equipment			XXX	XXX	XXX	XXX	XXX
Communication Equipment			XXX	XXX	XXX	XXX	XXX
Disaster Response and Rescue Equipment			XXX	XXX	XXX	XXX	XXX
Medical Equipment			XXX	XXX	XXX	XXX	XXX
Printing Equipment			XXX	XXX	XXX	XXX	XXX
Sports Equipment			XXX	XXX	XXX	XXX	XXX
Technical and Scientific Equipment			XXX	XXX	XXX	XXX	XXX
Other Machinery and Equipment			XXX	XXX	XXX	XXX	XXX
Repairs and Maintenance-Transportation Equipment			XXX	XXX	XXX	XXX	XXX

	Motor Vehicles			XXX	XXX	XXX	XXX	XXX	XXX
	Other Transportation Equipment			XXX	XXX	XXX	XXX	XXX	XXX
Repairs and Maintenance-Furniture and Fixtures				XXX	XXX	XXX	XXX	XXX	XXX
Repairs and Maintenance-Semi-Expendable Machinery and Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Repairs and Maintenance-Other Property, Plant and Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Taxes, Insurance Premiums and Other Fees				XXX	XXX	XXX	XXX	XXX	XXX
Taxes, Duties and Licenses				XXX	XXX	XXX	XXX	XXX	XXX
Fidelity Bond Premiums				XXX	XXX	XXX	XXX	XXX	XXX
Insurance Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Labor and Wages				XXX	XXX	XXX	XXX	XXX	XXX
Labor and Wages				XXX	XXX	XXX	XXX	XXX	XXX
Other Maintenance & Operating Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Advertising Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Printing and Publication Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Representation Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Transportation and Delivery Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Rent/Lease Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Membership Dues and contributions to organizations				XXX	XXX	XXX	XXX	XXX	XXX
Subscription Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Other Maintenance and Operating Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Website Maintenance				XXX	XXX	XXX	XXX	XXX	XXX
Other Maintenance and Operating Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Total Maintenance and Other Operating Expenses				XXX	XXX	XXX	XXX	XXX	XXX
Total Current Operating Expenditures				XXX	XXX	XXX	XXX	XXX	XXX
CAPITAL OUTLAYS				XXX	XXX	XXX	XXX	XXX	XXX
Land				XXX	XXX	XXX	XXX	XXX	XXX
Land				XXX	XXX	XXX	XXX	XXX	XXX
Land Improvements				XXX	XXX	XXX	XXX	XXX	XXX
Land Improvements, Aquaculture Structure				XXX	XXX	XXX	XXX	XXX	XXX
Infrastructure Assets				XXX	XXX	XXX	XXX	XXX	XXX
Water Supply Systems				XXX	XXX	XXX	XXX	XXX	XXX
Power Supply System				XXX	XXX	XXX	XXX	XXX	XXX
Other Infrastructure Assets				XXX	XXX	XXX	XXX	XXX	XXX
Building and Other Structures				XXX	XXX	XXX	XXX	XXX	XXX
Building				XXX	XXX	XXX	XXX	XXX	XXX
School Buildings				XXX	XXX	XXX	XXX	XXX	XXX
Hostels and Dormitories				XXX	XXX	XXX	XXX	XXX	XXX

Other Structures				XXX	XXX	XXX	XXX	XXX	XXX
Machinery and Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Machinery				XXX	XXX	XXX	XXX	XXX	XXX
Office Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Information and Communications Technology Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Communication Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Disaster Response and Rescue Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Medical Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Printing Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Sports Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Technical and Scientific Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Other Machinery and Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Transportation Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Motor Vehicles				XXX	XXX	XXX	XXX	XXX	XXX
Other Transportation Equipment				XXX	XXX	XXX	XXX	XXX	XXX
Furniture, Fixtures and Books				XXX	XXX	XXX	XXX	XXX	XXX
Furniture and Fixtures				XXX	XXX	XXX	XXX	XXX	XXX
Books				XXX	XXX	XXX	XXX	XXX	XXX
Construction in Progress				XXX	XXX	XXX	XXX	XXX	XXX
Construction in Progress-Land Improvements				XXX	XXX	XXX	XXX	XXX	XXX
Construction in Progress-Infrastructure Assets				XXX	XXX	XXX	XXX	XXX	XXX
Construction in Progress-Buildings and Other Structures				XXX	XXX	XXX	XXX	XXX	XXX
Construction in Progress-Leased Assets				XXX	XXX	XXX	XXX	XXX	XXX
Construction in Progress-Leased Assets Improvements				XXX	XXX	XXX	XXX	XXX	XXX
Intangible Asset				XXX	XXX	XXX	XXX	XXX	XXX
Computer Software				XXX	XXX	XXX	XXX	XXX	XXX
Websites				XXX	XXX	XXX	XXX	XXX	XXX
Other Intangible Assets				XXX	XXX	XXX	XXX	XXX	XXX
TOTAL CAPITAL OUTLAYS						-	-		
TOTAL				XXX	XXX	XXX	XXX	XXX	XXX
				<i>Recap:</i>					
				Total Personnel Services	30,000.00	Procurable			340,000.00
				Total MOOE	470,000.00	Non-Procurable			160,000.00
				Total Capital Outlay -					
				Grand Total	500,000.00				

Prepared by:	Certified as to availability of funds:	Approved:



PROGRAM OF RECEIPTS AND EXPENDITURES						
FY 2026						
END USER :	<i>Supply and Property Management Office (SMO)</i>					
PROGRAM :	GASS					
		Q1	Q2	Q3	Q4	TOTAL
RECEIPTS / BUDGET						
GASS - TUITION FEE		XXX	XXX	XXX	XXX	XXX
BUDGET BY OBJECT OF EXPENDITURES						
Personnel Services						
Basic Salary		5000	5000	5000	5000	20000
Honoraria		4000	5000	5000	6000	20000
Overtime Pay		1,000.00	1,000.00	1,000.00	1,000.00	4,000.00
Total Personnel Services		10,000.00	11,000.00	11,000.00	12,000.00	44,000.00
Maintenance and Other Operating Expenses						
Travelling Expenses						
Travelling expenses-local		1,200.00	1,500.00	2,000.00	1,400.00	5,100.00
Travelling Expenses-foreign		5000	5000	5000	5000	20000
Training and Scholarship expenses						
Training Expenses		6,000.00	6,000.00	6,000.00	6,000.00	24,000.00
Supplies and materials expenses						
Office Supplies Expenses		10,000.00	10,000.00	10,000.00	10,000.00	40,000.00
Accountable Form Expenses		5,000.00	6,000.00	4,000.00	2,000.00	17,000.00
Agricultural and Marine Supplies expenses		3,000.00	3,500.00	4,000.00	3,000.00	13,500.00
Drugs and Medicines		XXX	XXX	XXX	XXX	XXX
Medical, Dental & Laboratory Supplies Expenses		XXX	XXX	XXX	XXX	XXX
Food Supplies Expenses		XXX	XXX	XXX	XXX	XXX

Awards/Rewards expenses		xxx	xxx	xxx	xxx	xxx	xxx
Prizes		xxx	xxx	xxx	xxx	xxx	xxx
Survey, Research, Exploration and Development		xxx	xxx	xxx	xxx	xxx	xxx
Survey expenses		xxx	xxx	xxx	xxx	xxx	xxx
Survey, Research, Exploration and Development expenses		xxx	xxx	xxx	xxx	xxx	xxx
Professional services		xxx	xxx	xxx	xxx	xxx	xxx
Legal Services		xxx	xxx	xxx	xxx	xxx	xxx
Auditing services		xxx	xxx	xxx	xxx	xxx	xxx
Consultancy services		xxx	xxx	xxx	xxx	xxx	xxx
Other Professional Services		xxx	xxx	xxx	xxx	xxx	xxx
General services		xxx	xxx	xxx	xxx	xxx	xxx
Security services		xxx	xxx	xxx	xxx	xxx	xxx
Janitorial Services		xxx	xxx	xxx	xxx	xxx	xxx
Other General Services		xxx	xxx	xxx	xxx	xxx	xxx
Environment/Sanitary Services		xxx	xxx	xxx	xxx	xxx	xxx
Repair and maintenance		xxx	xxx	xxx	xxx	xxx	xxx
Repair & Maintenance - Land Improvements		xxx	xxx	xxx	xxx	xxx	xxx
Repair & Maintenance - Buildings and other structures		xxx	xxx	xxx	xxx	xxx	xxx
Buildings		xxx	xxx	xxx	xxx	xxx	xxx
School Buildings		xxx	xxx	xxx	xxx	xxx	xxx
Hostels and Dormitories		xxx	xxx	xxx	xxx	xxx	xxx
Other Structures		xxx	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance-Machinery and Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Machinery		xxx	xxx	xxx	xxx	xxx	xxx
Office Equipment		xxx	xxx	xxx	xxx	xxx	xxx
ICT Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Agricultural and Forestry Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Marine and Fishery Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Airport Equipment		5,000.00	5000	5,000.00	5000	20,000.00	
Communication Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Disaster Response and Rescue Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Medical Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Printing Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Sports Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Technical and Scientific Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Other Machinery and Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance-Transportation Equipment		xxx	xxx	xxx	xxx	xxx	xxx
Motor Vehicles		xxx	xxx	xxx	xxx	xxx	xxx

	Other Transportation Equipment			xxx	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance-Furniture and Fixtures				xxx	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance-Semi-Expendable Machinery and Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance-Other Property, Plant and Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Taxes, Insurance Premiums and Other Fees				xxx	xxx	xxx	xxx	xxx	xxx
Taxes, Duties and Licenses				xxx	xxx	xxx	xxx	xxx	xxx
Fidelity Bond Premiums				xxx	xxx	xxx	xxx	xxx	xxx
Insurance Expenses				xxx	xxx	xxx	xxx	xxx	xxx
Labor and Wages				xxx	xxx	xxx	xxx	xxx	xxx
Labor and Wages				xxx	xxx	xxx	xxx	xxx	xxx
Other Maintenance & Operating Expenses				xxx	xxx	xxx	xxx	xxx	xxx
Advertising Expenses				xxx	xxx	xxx	xxx	xxx	xxx
Printing and Publication Expenses				xxx	xxx	xxx	xxx	xxx	xxx
Representation Expenses				xxx	xxx	xxx	xxx	xxx	xxx
Transportation and Delivery Expenses				xxx	xxx	xxx	xxx	xxx	xxx
Rent/Lease Expenses				xxx	xxx	xxx	xxx	xxx	xxx
Membership Dues and contributions to organizations				xxx	xxx	xxx	xxx	xxx	xxx
Subscription Expenses				xxx	xxx	xxx	xxx	xxx	xxx
Other Maintenance and Operating Expenses				xxx	xxx	xxx	xxx	xxx	xxx
Website Maintenance				xxx	xxx	xxx	xxx	xxx	xxx
Other Maintenance and Operating Expenses				xxx	xxx	xxx	xxx	xxx	xxx
Total Maintenance and Other Operating Expenses				xxx	xxx	xxx	xxx	xxx	xxx
Total Current Operating Expenditures				65,200.00	62000	66,000.00	57400	249,600.00	
CAPITAL OUTLAYS				xxx	xxx	xxx	xxx	xxx	xxx
Land				xxx	xxx	xxx	xxx	xxx	xxx
Land				50,000.00	40000	40,000.00	40000	170,000.00	
Land Improvements				xxx	xxx	xxx	xxx	xxx	xxx
Land Improvements, Aquaculture Structure				xxx	xxx	xxx	xxx	xxx	xxx
Infrastructure Assets				xxx	xxx	xxx	xxx	xxx	xxx
Water Supply Systems				xxx	xxx	xxx	xxx	xxx	xxx
Power Supply System				xxx	xxx	xxx	xxx	xxx	xxx
Other Infrastructure Assets				xxx	xxx	xxx	xxx	xxx	xxx
Building and Other Structures				xxx	xxx	xxx	xxx	xxx	xxx
Building				xxx	xxx	xxx	xxx	xxx	xxx
School Buildings				xxx	xxx	xxx	xxx	xxx	xxx
Hostels and Dormitories				xxx	xxx	xxx	xxx	xxx	xxx
Other Structures				xxx	xxx	xxx	xxx	xxx	xxx

Machinery and Equipment									
Machinery				xxx	xxx	xxx	xxx	xxx	xxx
Office Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Information and Communications Technology Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Communication Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Disaster Response and Rescue Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Medical Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Printing Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Sports Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Technical and Scientific Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Other Machinery and Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Transportation Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Motor Vehicles		4,000.00		3000	5,000.00		3000	15,000.00	
Other Transportation Equipment				xxx	xxx	xxx	xxx	xxx	xxx
Furniture, Fixtures and Books				xxx	xxx	xxx	xxx	xxx	xxx
Furniture and Fixtures				xxx	xxx	xxx	xxx	xxx	xxx
Books				xxx	xxx	xxx	xxx	xxx	xxx
Construction in Progress				xxx	xxx	xxx	xxx	xxx	xxx
Construction in Progress-Land Improvements		5,000.00		4500	6,000.00		2000	17,500.00	
Construction in Progress-Infrastructure Assets				xxx	xxx	xxx	xxx	xxx	xxx
Construction in Progress-Buildings and Other Structures				xxx	xxx	xxx	xxx	xxx	xxx
Construction in Progress-Leased Assets				xxx	xxx	xxx	xxx	xxx	xxx
Construction in Progress-Leased Assets Improvements				xxx	xxx	xxx	xxx	xxx	xxx
Intangible Asset				xxx	xxx	xxx	xxx	xxx	xxx
Computer Software				xxx	xxx	xxx	xxx	xxx	xxx
Websites				xxx	xxx	xxx	xxx	xxx	xxx
Other Intangible Assets				xxx	xxx	xxx	xxx	xxx	xxx
TOTAL CAPITAL OUTLAYS		59,000.00		47500	51,000.00		45000	202,500.00	
TOTAL				xxx	xxx	xxx	xxx	xxx	xxx
<i>Recap:</i>									
	Total Personnel Services	44,000.00		Procurable		340,000.00			
	Total MOOE	249,600.00		Non-Procurable		160,000.00			
	Total Capital Outlay	202,500.00							
	Grand Total	496,100.00		-					

Prepared by:	Certified as to availability of funds:	Approved: