



PROGRAM OF RECEIPTS AND EXPENDITURES						
FY _____						
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						
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
<u>BUDGET BY OBJECT OF EXPENDITURES</u>						
<u>Personnel Services</u>						
Basic Salary						
Honoraria						
Overtime Pay		1,000.00	1,000.00	1,000.00	1,000.00	4,000.00
Total Personnel Services		1,000.00	1,000.00	1,000.00	1,000.00	4,000.00
<u>Maintenance and Other Operating Expenses</u>						
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		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

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			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
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				xxx	xxx	xxx	xxx	xxx	xxx
				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>										
<i>Total Personnel Services</i>					30,000.00	<i>Procurable</i>		340,000.00		
<i>Total MOOE</i>					470,000.00	<i>Non-Procurable</i>		160,000.00		
<i>Total Capital Outlays</i>					-					
Grand Total					500,000.00					

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