

## LINE ITEM BUDGET

for Budget Year 2026

**END-USER/UNIT: Head, Learning and Development Office**

**Program : GASS**

**MOOE 2026**

**REGULAR AGENCY FUND/GENERAL FUND**

**TOTAL BUDGET ALLOCATION: 75,000**

<b>MFO</b>	<b>Projects, Programs and Activities (PAPs):</b>	<b>Account Titles</b>	<b>Budget Allocation</b>
Strengthened PRIME-HRM framework fostering competency driven culture and transformative transactions in VSU.	Conduct of In-house L&D Activities	Semi-Expendable Expenses	41,900.00
	Attendance to meeting and other engagement related to L&D	Travelling Expenses	10,000.00
	Development of L&D Manual	Office Supplies Expenses	4,445.00
	Contingency Fund	Other MOOE	18,655.00
	<b>GRAND TOTAL</b>		<b>75,000.00</b>
Prepared by:		Submitted by:	
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End-user		Immediate Supervisor	