

Republic of the Philippines
NATIONAL AVIATION ACADEMY OF THE PHILIPPINES
The National Professional Institution for Aviation
(Formerly Philippine State College of Aeronautics)
VICE PRESIDENT FOR ADMINISTRATION AND FINANCE

APPROVED

Title:

PROPOSED PROGRAM OF RECEIPTS AND EXPENDITURES (P.R.E.) OF THE NATIONAL AVIATION ACADEMY OF THE PHILIPPINES BASED ON NATIONAL EXPENDITURE PROGRAM (NEP) AND INTERNALLY GENERATED INCOME (IGI) FISCAL YEAR 2026

Background:

On August 13, 2025, the Department of Budget and Management (DBM) officially released the proposed Fiscal Year (FY) 2026 National Expenditure Program (NEP) amounting to Php6.793 trillion. In line with the government’s continued commitment to provide quality and accessible education, the Academy was allocated Php530 million under the proposed FY 2026 national budget.

To further support institutional operations and development programs, this allocation will be augmented by the Academy’s Internally Generated Income (IGI). Accordingly, this Office issued a memorandum on the budget preparation guidelines for IGI for FY 2026.

Following the deliberations of the Budget Proposal Evaluation Committee (BPEC), an additional Php312 million was proposed from IGI funds. Thus, the consolidated Program of Receipts and Expenditures for FY 2026, combining allocations from both the NEP and IGI, is summarized as follows:

	NEP FY 2026	IGI FY 2026	GRAND TOTAL
RECEIPTS	530,269,000.00	311,879,586.56	842,148,586.56
TOTAL RECEIPTS			842,148,586.56
EXPENDITURES			
Personnel Services	216,915,000.00	9,058,277.65	225,973,277.65
Maintenance and Other Operating Expenses	265,354,000.00	268,731,469.81	534,085,469.81
Mandatory Reserve	0.00	5,929,839.10	5,929,839.10
Capital Outlay	48,000,000.00	28,160,000.00	76,160,000.00
TOTAL EXPENDITURES			842,148,586.56

For IGI, the receipts were derived from the following sources:

- a) Income collections of the Academy from January to September 2025, amounting to Php19,234,598.24;
- b) Remaining balance of 52.22% from the Free Higher Education Subsidy for the 1st Semester, AY 2024–2025, amounting to Php54,882,070.02;
- c) Free Higher Education Subsidy for the 2nd Semester, AY 2024–2025, amounting to Php91,636,470.00;

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- d) Free Higher Education Subsidy for the 1st Semester, AY 2025–2026, amounting to PhP98,132,305.00; and
- e) Balance forwarded from unexpended funds/discontinued PAPs for FY 2025, amounting to PhP47,994,143.30.

These receipts amount to a total of PhP311,879,586.56. When combined with the PhP530,269,000.00 allocation from the National Expenditure Program (NEP), the total receipts reach PhP842,148,586.56.

The total amount was allocated to three (3) major allotment classes: Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE), and Capital Outlay (CO).

Personnel Services (PS): Combined PS expenditures from NEP and IGI amount to PhP225,973,277.65, covering salaries, allowances, and other compensations of NAAP personnel.

Maintenance and Other Operating Expenses (MOOE): Combined MOOE expenditures total PhP533,280,469.81, with an additional PhP6,734,839.10 allocated to the Mandatory Reserve Fund. MOOE covers various expenses such as training; travel; supplies and materials; general, professional, consultancy, and other services; procurement of semi-expandable equipment; utilities; repair and maintenance; rentals; and other operating costs.

Capital Outlay (CO): Combined CO expenditures amount to PhP76,160,000.00, which includes major projects such as the procurement of highly technical equipment and the rehabilitation of school buildings.

Key Programs/Activities/Projects (PAPs) for FY 2026

1. **Procurement of Universal Testing Machine (NEP)** - the Academy plans to acquire four (4) units of Universal Testing Machines (UTM) for distribution across all campuses. The UTM is a critical instrument for precise mechanical testing—including tensile, compression, flexural, and shear tests—on materials such as metals, polymers, composites, and ceramics. Widely used in aerospace, automotive, construction, and academia, UTMs support quality control, research, and material development. Their capacity to measure properties such as yield strength, ultimate tensile strength, elongation, and modulus of elasticity ensures compliance with international standards (ASTM, ISO, DIN).
2. **Outsourcing of Janitorial and Security Services (NEP and IGI)** – The amounts of PhP24,759,247.99 and PhP22,203,895.57, respectively, cover the one-month extension of the FY 2025 contract and the one-month salary of Contract of Service (COS) janitorial and security personnel. The remaining amount will be utilized for the outsourcing of janitorial and security services for the period February to December 2026.
3. **Outsourcing of BSAT Flight Training (IGI)** – The amount of PhP102,853,102.00 covers outsourcing of various flight training such as

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Instrument Rating / Multi-Engine (IR/ME) training, Private Pilot License (PPL) training, and Commercial Pilot License (CPL) training.

4. **Procurement and Installation of Turnstile Gate System at Villamor Campus (IGI)** – In line with the conversion of the institution into the National Aviation Academy of the Philippines (NAAP), this project, with a total cost of PhP15,000,000.00, aims to initiate the modernization of the Academy's facilities. The installation of the Turnstile Gate System will enhance campus security, improve access control, and support the institution's transition toward a more technologically advanced and efficient learning environment.
5. **Supply and Delivery of Go Bags for Students (IGI)** – This project, with an approved budget of PhP6,000,000.00, aims to provide Go Bags to all students as part of the Academy's safety preparedness and disaster risk reduction initiatives. The Go Bags will contain essential emergency items to ensure the safety and readiness of students during unforeseen events or disasters.
6. **Rehabilitation of Water System and Comfort Rooms of FAB Campus (IGI)** - This project, amounting to PhP12,000,000.00, aims to rehabilitate and upgrade the water system and comfort rooms at the FAB Campus. The initiative seeks to ensure a reliable water supply and improved sanitation facilities that meet health and safety standards. With a focus on enhancing the overall learning and working environment, this project supports the Academy's commitment to providing safe, functional, and well-maintained facilities for students, faculty, and staff.

Legal Basis:

Republic Act No. 7605
Republic Act No. 8292
Republic Act No. 11975
Republic Act No. 12116
Republic Act No. 12255
COA Circular No. 2000-001
CHED Memorandum Order No. 20, s. 2011

Recommendations:

In view of the foregoing, the undersigned respectfully recommends the adoption of the following:

Approval of the proposed Program of Receipts and Expenditures based on the FY 2026 National Expenditure Program (NEP) and Internally Generated Income (IGI) amounting to **PhP842,148,586.56**.

Submitted by:

PROF. MARWIN M. DE LA CRUZ, PH.D.
Vice President for Admin & Finance



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PROGRAM OF RECEIPTS AND EXPENDITURES FY 2026
(based on National Expenditure Program and Internally Generated Income FY 2026)

Programs / Activites / Projects (PAPs)	UACS Object Code	NEP FY 2026	IGI FY 2026	TOTAL
RECEIPTS				
National Expenditure Program FY 2026		530,269,000.00		530,269,000.00
Income Collection (January 2025- September 2025)			19,234,598.24	19,234,598.24
Balance Forwarded from Unexpended Balance / Discontinued PAPs for FY 2025			47,994,143.30	47,994,143.30
FHE, 1st Semester, AY 2024-2025 (remaining 52.22%)			54,882,070.02	54,882,070.02
FHE, 2nd Semester, AY 2024-2025			91,636,470.00	91,636,470.00
FHE, 1st Semester, AY 2025-2026			98,132,305.00	98,132,305.00
TOTAL RECEIPTS		530,269,000.00	311,879,586.56	842,148,586.56
EXPENDITURES				
Regular Programs		300,826,000.00	311,879,586.56	581,187,469.81
General Administration and Support (GAS)	1000000000000000	112,964,000.00	103,394,865.43	190,143,026.33
General Management and Supervision (GMS)	100000100001000	88,814,000.00	103,394,865.43	165,993,026.33
Personnel Services	5010000000	47,866,000.00	3,756,000.00	51,622,000.00
Basic Salary - Civilian	5010101001	34,184,000.00	-	34,184,000.00
Salaries and Wages - Casual/Contractual		2,241,000.00	-	2,241,000.00
Personal Economic Relief Allowance - Civilian	5010201001	2,088,000.00	-	2,088,000.00
Representation Allowance	5010202000	186,000.00	204,000.00	390,000.00
Transportation Allowance	5010203001	186,000.00	204,000.00	390,000.00
Clothing / Uniform Allowance - Civilian	5010204000	609,000.00	-	609,000.00
Subsistence Allowance - Magna Carta for PHW	5010205003	36,000.00	-	36,000.00
Laundry Allowance - Magna Carta for PHW	5010206004	4,000.00	-	4,000.00
Honoraria - Civilian	5010210001	435,000.00	3,348,000.00	3,783,000.00
Year-End Bonus - Civilian	5010214001	2,849,000.00	-	2,849,000.00
Cash Gift - Civilian	5010215001	435,000.00	-	435,000.00
Mid-Year Bonus - Civilian	5010216001	2,849,000.00	-	2,849,000.00
Productivity Enhancement Incentive - Civilian	5010299012	435,000.00	-	435,000.00
Pag-BIG - Civilian	5010302001	209,000.00	-	209,000.00
PhilHealth - Civilian	5010303001	836,000.00	-	836,000.00
ECIP - Civilian	5010304001	104,000.00	-	104,000.00
Lump-sum for Step Increments - Length of Service	5010499010	85,000.00	-	85,000.00
Loyalty Award - Civilian	5010499015	95,000.00	-	95,000.00
Maintenance and Other Operating Expenses	5020000000	40,948,000.00	87,638,865.43	102,371,026.33
Travelling Expenses - Local	5020101000	2,000,000.00	1,700,000.00	3,700,000.00
Travelling Expenses - Foreign	5020102000	-	800,000.00	800,000.00
Training Expenses	5020201000	1,300,000.00	3,980,000.00	5,280,000.00
ICT Office Supplies Expenses	5020301001	-	1,700,000.00	1,700,000.00
Office Supplies Expenses	5020301002	2,000,000.00	1,000,000.00	3,000,000.00
Accountable Forms Expenses	5020302000	80,000.00	150,000.00	230,000.00
Fuel, Oil and Lubricants Expenses	5020309000	1,000,000.00	-	1,000,000.00
Semi-Expendable - Office Equipment	5020321002	-	115,000.00	115,000.00
Semi-Expendable - ICT Equipment	5020321003	-	50,000.00	50,000.00
Semi-Expendable - Other Equipment	5020321099	-	895,000.00	895,000.00
Semi-Expendable - Furniture and Fixtures	5020322001	-	117,000.00	117,000.00
Other Supplies and Materials Expenses	5020399000	1,000,000.00	84,000.00	1,084,000.00
Water Expenses		-	2,350,000.00	2,350,000.00
Electricity Expenses	5020402000	-	4,750,000.00	4,750,000.00
Postage and Courier Services	5020501000	50,000.00	-	50,000.00
Telephone Expenses - Mobile	5020502001	500,000.00	500,000.00	1,000,000.00
Telephone Expenses - Landline	5020502002	200,000.00	-	200,000.00
Internet Subscription Expenses	5020503000	350,000.00	909,000.00	1,259,000.00
Extraordinary and Miscellaneous Expenses	5021003000	120,000.00	-	120,000.00
Legal Services	5021101000	-	700,000.00	700,000.00
Auditing Services	5021102000	100,000.00	50,000.00	150,000.00
Janitorial Services	5021202000	12,500,000.00	12,259,247.99	24,759,247.99
Security Services	5021203000	15,000,000.00	7,203,895.57	22,203,895.57
Other General Services	5021299000	-	10,884,882.77	10,884,882.77
Repairs and Maintenance - Buildings	5021304001	1,028,000.00	900,000.00	1,928,000.00
Repairs and Maintenance - School Buildings	5021304002	-	1,525,000.00	1,525,000.00
Repairs and Maintenance - Hostels	5021304006	-	900,000.00	900,000.00
Repairs and Maintenance - Other Structures	5021304099	-	300,000.00	300,000.00
Repairs and Maintenance - Office Equipment	5021305002	550,000.00	500,000.00	1,050,000.00
Repairs and Maintenance - Other Equipment	5021305099	-	50,000.00	50,000.00
Repairs and Maintenance - Motor Vehicles	5021306001	600,000.00	950,000.00	1,550,000.00
Repairs and Maintenance - Aircraft and Aircraft Ground Equipment	5021306003	600,000.00	-	600,000.00
Taxes, Duties and Licenses	5021501001	150,000.00	-	150,000.00
Fidelity Bond Premiums	5021502000	500,000.00	-	500,000.00
Insurance Expenses	5021503000	-	6,000,000.00	6,000,000.00
Printing and Publication Expenses	5029902000	-	100,000.00	100,000.00
Representation Expenses	5029903000	500,000.00	-	500,000.00

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(based on National Expenditure Program and Internally Generated Income FY 2026)

Programs / Activites / Projects (PAPs)	UACS Object Code	NEP FY 2026	IGI FY 2026	TOTAL
Rents - Buildings and Structures	5029905001	800,000.00	-	800,000.00
Rents - Motor Vehicles	5029905003	20,000.00	-	20,000.00
Other Subscription Expenses	5029907099	-	50,000.00	50,000.00
Other Maintenance and Operating Expenses	5029999099	-	20,236,000.00	20,236,000.00
Mandatory Reserve		-	5,929,839.10	5,929,839.10
Capital Outlays	5060000000	-	12,000,000.00	12,000,000.00
School Buildings	5060404002	-	12,000,000.00	12,000,000.00
Administration of Personnel Benefits	100000100002000	24,150,000.00	-	24,150,000.00
Personnel Services	5010000000	24,150,000.00	-	24,150,000.00
Terminal Leave Benefits	5010403001	579,000.00	-	579,000.00
Lump-sum for Filling of Positions - Civilian	5010499007	23,571,000.00	-	23,571,000.00
Operations	3100000000000000	187,862,000.00	208,484,721.13	391,044,443.48
OO: Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased	3101000000000000	187,862,000.00	208,484,721.13	391,044,443.48
Higher Education Program	3101001000000000	187,862,000.00	208,484,721.13	391,044,443.48
Provision of Higher Education	310100100002000	187,862,000.00	208,484,721.13	391,044,443.48
Personnel Services	5010000000	128,779,000.00	5,302,277.65	128,779,000.00
Basic Salary - Civilian	5010101001	100,152,000.00	-	100,152,000.00
Personal Economic Relief Allowance - Civilian	5010201001	4,176,000.00	-	4,176,000.00
Representation Allowance	5010202000	102,000.00	-	102,000.00
Transportation Allowance	5010203001	102,000.00	-	102,000.00
Clothing / Uniform Allowance - Civilian	5010204000	1,218,000.00	-	1,218,000.00
Honoraria - Civilian	5010210001	1,285,000.00	5,302,277.65	1,285,000.00
Year-End Bonus - Civilian	5010214001	8,346,000.00	-	8,346,000.00
Cash Gift - Civilian	5010215001	870,000.00	-	870,000.00
Mid-Year Bonus - Civilian	5010216001	8,346,000.00	-	8,346,000.00
Productivity Enhancement Incentive - Civilian	5010299012	870,000.00	-	870,000.00
Pag-BIG - Civilian	5010302001	418,000.00	-	418,000.00
PhilHealth - Civilian	5010303001	2,435,000.00	-	2,435,000.00
ECIP - Civilian	5010304001	209,000.00	-	209,000.00
Lump-sum for Step Increments - Length of Service	5010499010	250,000.00	-	250,000.00
Maintenance and Other Operating Expenses	5020000000	11,083,000.00	187,022,443.48	198,105,443.48
Travelling Expenses - Local	5020101000	200,000.00	723,500.00	923,500.00
Training Expenses	5020201000	-	2,686,300.00	2,686,300.00
ICT Office Supplies Expenses	5020301001	-	1,053,010.00	1,053,010.00
Drugs and Medicines Supplies Expenses	5020307000	-	299,000.00	299,000.00
Medical, Dental and Laboratory Supplies Expenses	5020308000	-	40,000.00	40,000.00
Fuel, Oil and Lubricants Expenses	5020309000	-	625,000.00	625,000.00
Semi-Expendable - Office Equipment	5020321002	-	180,000.00	180,000.00
Semi-Expendable - ICT Equipment	5020321003	-	265,000.00	265,000.00
Semi-Expendable - Medical Equipment	5020321010	-	15,000.00	15,000.00
Semi-Expendable - Sports Equipment	5020321012	-	750,400.00	750,400.00
Semi-Expendable - Other Equipment	5020321099	-	353,000.00	353,000.00
Semi-Expendable - Furniture and Fixtures	5020322001	-	1,402,200.00	1,402,200.00
Other Supplies and Materials Expenses	5020399000	-	8,584,000.00	8,584,000.00
Water Expenses	5020401000	5,000,000.00	-	5,000,000.00
Electricity Expenses	5020402000	5,500,000.00	-	5,500,000.00
Research, Exploration, and Development Expenses	5020702002	-	1,000,000.00	1,000,000.00
Other Professional Services	5021199000	-	132,729,019.48	132,729,019.48
Repairs and Maintenance - School Buildings	5021304002	-	2,205,000.00	2,205,000.00
Repairs and Maintenance - Other Structures	5021304099	-	590,000.00	590,000.00
Repairs and Maintenance - Office Equipment	5021305002	-	30,000.00	30,000.00
Repairs and Maintenance - Technical and Scientific Equipment	5011321013	-	650,000.00	650,000.00
Repairs and Maintenance - Aircraft and Aircraft Ground Equipment	5021306003	-	2,862,000.00	2,862,000.00
Insurance Expenses	5021503000	-	1,358,710.00	1,358,710.00
Printing and Publication Expenses	5029902000	-	783,130.00	783,130.00
Representation Expenses	5029903000	383,000.00	-	383,000.00
Membership Dues and Contributions to Organizations	5029906000	-	4,047,000.00	4,047,000.00
Rent/Lease Expenses	529905000	-	2,900,000.00	2,900,000.00
Library and Other Reading Materials Subscription Expenses	5029907004	-	390,000.00	390,000.00
Other Subscription Expenses	5029907099	-	957,000.00	957,000.00
Website Maintenance	5029999001	-	500,000.00	500,000.00
Other Maintenance and Operating Expenses	5029999099	-	19,044,174.00	19,044,174.00

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PROGRAM OF RECEIPTS AND EXPENDITURES FY 2026
(based on National Expenditure Program and Internally Generated Income FY 2026)

Programs / Activites / Projects (PAPs)	UACS Object Code	NEP FY 2026	IGI FY 2026	TOTAL
Capital Outlays	5060000000	48,000,000.00	16,160,000.00	64,160,000.00
Technical and Scientific Equipment	5060405014	48,000,000.00	-	48,000,000.00
Information and Communication Technology Equipment	5060405003	-	690,000.00	690,000.00
Sports Equipment	5060405013	-	470,000.00	470,000.00
Other Machinery and Equipment	5060405099	-	15,000,000.00	15,000,000.00
Projects		213,323,000.00	-	213,323,000.00
Locally-Funded Projects	3101002000000000	213,323,000.00	-	213,323,000.00
Maintenance and Other Operating Expenses	5020000000	213,323,000.00	-	213,323,000.00
Financial Assistance / Subsidy	5021400000	213,323,000.00	-	213,323,000.00
Automatic Appropriations		16,120,000.00	-	16,120,000.00
General Administration and Support (GAS)	1000000000000000	4,102,000.00	-	4,102,000.00
General Management and Supervision (GMS)	100000100001000	4,102,000.00	-	4,102,000.00
Personnel Services	5010000000	4,102,000.00	-	4,102,000.00
Retirement and Life Insurance Premiums	5010301000	4,102,000.00	-	4,102,000.00
Operations	3100000000000000	12,018,000.00	-	12,018,000.00
OO: Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased	3101000000000000	12,018,000.00	-	12,018,000.00
Higher Education Program	3101001000000000	12,018,000.00	-	12,018,000.00
Provision of Higher Education	310100100002000	12,018,000.00	-	12,018,000.00
Personnel Services	5010000000	12,018,000.00	-	12,018,000.00
Retirement and Life Insurance Premiums	5010301000	12,018,000.00	-	12,018,000.00
TOTAL EXPENDITURES		530,269,000.00	311,879,586.56	810,630,469.81
Recapitulations:	UACS Object Code	NEP FY 2026	IGI FY 2026	TOTAL
RECEIPTS		530,269,000.00	311,879,586.56	842,148,586.56
EXPENDITURES				
Regular Agency Budget				
Personnel Services	5010000000	200,795,000.00	9,058,277.65	209,853,277.65
Retirement and Life Insurance Premium	5010301000	16,120,000.00	-	16,120,000.00
Maintenance and Other Operating Expenses	5020000000	265,354,000.00	268,731,469.81	534,085,469.81
Mandatory Reserve		-	5,929,839.10	5,929,839.10
Capital Outlay	5060000000	48,000,000.00	28,160,000.00	76,160,000.00
TOTAL EXPENDITURES		530,269,000.00	311,879,586.56	842,148,586.56

Prepared and Certified by:

IVEY ANNE E. MUNCADA
Officer-in-Charge, Budget Office

Reviewed by:

IMELDA E. NAVGAR, CPA, MPA
Chief Administrative Officer

Certified by:

LUCIO S. MATA, JR., CPA
Accountant III

Recommending Approval

PROF. MARWIN M. DELA CRUZ, PH. D.
Vice President for Administration and Finance

APPROVED

DR. MARIA SISA T. DELA CRUZ
Officer-in-Charge

The National Professional Institution for Aviation
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PROGRAM OF RECEIPTS AND EXPENDITURES FY 2026

(based on National Expenditure Program FY 2026)

Programs / Activites / Projects (PAPs)	UACS Object Code	NEP FY 2026	TOTAL
RECEIPTS			
National Expenditure Program FY 2026		530,269,000.00	530,269,000.00
	TOTAL RECEIPTS	530,269,000.00	530,269,000.00
EXPENDITURES		530,269,000.00	530,269,000.00
Regular Programs		300,826,000.00	300,826,000.00
General Administration and Support (GAS)	1000000000000000	112,964,000.00	112,964,000.00
General Management and Supervision (GMS)	100000100001000	88,814,000.00	88,814,000.00
Personnel Services	5010000000	47,866,000.00	47,866,000.00
Basic Salary - Civilian	5010101001	34,184,000.00	34,184,000.00
Salaries and Wages - Casual/Contractual		2,241,000.00	2,241,000.00
Personal Economic Relief Allowance - Civilian	5010201001	2,088,000.00	2,088,000.00
Representation Allowance	5010202000	186,000.00	186,000.00
Transportation Allowance	5010203001	186,000.00	186,000.00
Clothing / Uniform Allowance - Civilian	5010204000	609,000.00	609,000.00
Subsistence Allowance - Magna Carta for PHW	5010205003	36,000.00	36,000.00
Laundry Allowance - Magna Carta for PHW	5010206004	4,000.00	4,000.00
Honoraria - Civilian	5010210001	435,000.00	435,000.00
Year-End Bonus - Civilian	5010214001	2,849,000.00	2,849,000.00
Cash Gift - Civilian	5010215001	435,000.00	435,000.00
Mid-Year Bonus - Civilian	5010216001	2,849,000.00	2,849,000.00
Productivity Enhancement Incentive - Civilian	5010299012	435,000.00	435,000.00
Pag-BIG - Civilian	5010302001	209,000.00	209,000.00
PhilHealth - Civilian	5010303001	836,000.00	836,000.00
ECIP - Civilian	5010304001	104,000.00	104,000.00
Lump-sum for Step Increments - Length of Service	5010499010	85,000.00	85,000.00
Loyalty Award - Civilian	5010499015	95,000.00	95,000.00
Maintenance and Other Operating Expenses	5020000000	40,948,000.00	40,948,000.00
Travelling Expenses - Local	5020101000	2,000,000.00	2,000,000.00
Training Expenses	5020201000	1,300,000.00	1,300,000.00
Office Supplies Expenses	5020301002	2,000,000.00	2,000,000.00
Accountable Forms Expenses	5020302000	80,000.00	80,000.00
Fuel, Oil and Lubricants Expenses	5020309000	1,000,000.00	1,000,000.00
Other Supplies and Materials Expenses	5020399000	1,000,000.00	1,000,000.00
Postage and Courier Services	5020501000	50,000.00	50,000.00
Telephone Expenses - Mobile	5020502001	500,000.00	500,000.00
Telephone Expenses - Landline	5020502002	200,000.00	200,000.00
Internet Subscription Expenses	5020503000	350,000.00	350,000.00
Extraordinary and Miscellaneous Expenses	5021003000	120,000.00	120,000.00
Auditing Services	5021102000	100,000.00	100,000.00
Janitorial Services	5021202000	12,500,000.00	12,500,000.00
Security Services	5021203000	15,000,000.00	15,000,000.00
Repairs and Maintenance - Buildings	5021304001	1,028,000.00	1,028,000.00
Repairs and Maintenance - Office Equipment	5021305002	550,000.00	550,000.00
Repairs and Maintenance - Motor Vehicles	5021306001	600,000.00	600,000.00
Repairs and Maintenance - Aircraft and Aircraft Ground Equipment	5021306003	600,000.00	600,000.00
Taxes, Duties and Licenses	5021501001	150,000.00	150,000.00
Fidelity Bond Premiums	5021502000	500,000.00	500,000.00
Representation Expenses	5029903000	500,000.00	500,000.00

[APPROVED].BOT.Resolution.No.08-NAAP.Series.2025.dated.26.November.2025.Page7/12

PROGRAM OF RECEIPTS AND EXPENDITURES FY 2026
(based on National Expenditure Program FY 2026)

[APPROVED].BOT.Resolution.No.08-NAAP.Series.2025.dated.26.November.2025.Page8/12

Republic of the Philippines
NATIONAL AVIATION ACADEMY OF THE PHILIPPINES
The National Professional Institution for Aviation
(Formerly Philippine State College of Aeronautics)

PROGRAM OF RECEIPTS AND EXPENDITURES FY 2026
(based on National Expenditure Program FY 2026)

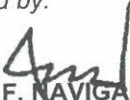
Programs / Activites / Projects (PAPs)	UACS Object Code	NEP FY 2026	TOTAL
Personnel Services	5010000000	4,102,000.00	4,102,000.00
Retirement and Life Insurance Premiums	5010301000	4,102,000.00	4,102,000.00
Operations	3100000000000000	12,018,000.00	12,018,000.00
OO: Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased	3101000000000000	12,018,000.00	12,018,000.00
Higher Education Program	3101001000000000	12,018,000.00	12,018,000.00
Provision of Higher Education	310100100002000	12,018,000.00	12,018,000.00
Personnel Services	5010000000	12,018,000.00	12,018,000.00
Retirement and Life Insurance Premiums	5010301000	12,018,000.00	12,018,000.00
TOTAL EXPENDITURES		530,269,000.00	530,269,000.00

Recapitulations:	UACS Object Code	NEP FY 2026	TOTAL
RECEIPTS		530,269,000.00	530,269,000.00
EXPENDITURES			
Regular Agency Budget			
Personnel Services	5010000000	200,795,000.00	200,795,000.00
Retirement and Life Insurance Premium	5010301000	16,120,000.00	16,120,000.00
Maintenance and Other Operating Expenses	5020000000	265,354,000.00	265,354,000.00
Capital Outlay	5060000000	48,000,000.00	48,000,000.00
TOTAL EXPENDITURES		530,269,000.00	530,269,000.00

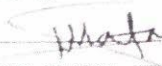
Prepared and Certified by:


IVEY ANNE E. MUNCADA
Officer-in-Charge, Budget Office

Reviewed by:


IMELDA F. NAVIGAR, CPA, MPA
Chief Administrative Officer

Certified by:


LUCIO S. MATA, JR., CPA
Accountant III

Recommending Approval


PROF. MARWIN M. DELA CRUZ, PH. D.
Vice President for Administration and Finance

APPROVED


DR. MARIA SISA T. DELA CRUZ
Officer-in-Charge

[APPROVED]. BOT Resolution. No. 08-NAAP. Series. 2025. dated. 26. November. 2025. Page9/12

Republic of the Philippines
NATIONAL AVIATION ACADEMY OF THE PHILIPPINES
The National Professional Institution for Aviation
(Formerly Philippine State College of Aeronautics)

PROGRAM OF RECEIPTS AND EXPENDITURES FY 2026
(based on Internally Generated Income FY 2026)

Programs / Activites / Projects (PAPs)	UACS Object Code	TOTAL	REMARKS
RECEIPTS			
Income Collection (January 2025- September 2025)		19,234,598.24	
Balance Forwarded from Unexpended Balance / Discontinued PAPs for FY 2025		47,994,143.30	
FHE, 1st Semester, AY 2024-2025 (remaining 52.22%)		54,882,070.02	
FHE, 2nd Semester, AY 2024-2025		91,636,470.00	
FHE, 1st Semester, AY 2025-2026		98,132,305.00	
	TOTAL RECEIPTS	311,879,586.56	
EXPENDITURES			
Regular Agency Budget		103,394,865.43	
General Administration and Support (GAS)	1000000000000000	103,394,865.43	
General Management and Supervision (GMS)	100000100001000	103,394,865.43	
Personnel Services	5010000000	3,756,000.00	
Representation Allowance	5010202000	204,000.00	
Transportation Allowance	5010203001	204,000.00	
Honoraria - Civilian	5010210001	3,348,000.00	
Maintenance and Other Operating Expenses	5020000000	87,638,865.43	
Travelling Expenses - Local	5020101000	1,700,000.00	
Travelling Expenses - Foreign	5020102000	800,000.00	
Training Expenses	5020201000	3,980,000.00	
ICT Office Supplies Expenses	5020301001	1,700,000.00	
Office Supplies Expenses	5020301002	1,000,000.00	
Accountable Forms Expenses	5020302000	150,000.00	
Semi-Expendable - Office Equipment	5020321002	115,000.00	
Semi-Expendable - ICT Equipment	5020321003	50,000.00	
Semi-Expendable - Other Equipment	5020321099	895,000.00	
Semi-Expendable - Furniture and Fixtures	5020322001	117,000.00	
Other Supplies and Materials Expenses	5020399000	84,000.00	
Water Expenses	5020401000	2,350,000.00	
Electricity Expenses	5020402000	4,750,000.00	
Telephone Expenses - Mobile	5020502001	500,000.00	
Internet Subscription Expenses	5020503000	909,000.00	
Legal Services	5021101000	700,000.00	
Auditing Services	5021102000	50,000.00	
Janitorial Services	5021202000	12,259,247.99	
Security Services	5021203000	7,203,895.57	
Other General Services	5021299000	10,884,882.77	
Repairs and Maintenance - Buildings	5021304001	900,000.00	
Repairs and Maintenance - School Buildings	5021304002	1,525,000.00	
Repairs and Maintenance - Hostels	5021304006	900,000.00	
Repairs and Maintenance - Other Structures	5021304099	300,000.00	
Repairs and Maintenance - Office Equipment	5021305002	500,000.00	
Repairs and Maintenance - Other Equipment	5021305099	50,000.00	
Repairs and Maintenance - Motor Vehicles	5021306001	950,000.00	
Insurance Expenses	5021503000	6,000,000.00	
Printing and Publication Expenses	5029902000	100,000.00	
Other Subscription Expenses	5029907099	50,000.00	
Other Maintenance and Operating Expenses	5029999099	20,236,000.00	
Mandatory Reserve		5,929,839.10	
Capital Outlays	5060000000	12,000,000.00	
School Buildings	5060404002	12,000,000.00	

[APPROVED]. BOT. Resolution. No. 08-NAAP. Series. 2025. dated. 26. November. 2025. Page10/12

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PROGRAM OF RECEIPTS AND EXPENDITURES FY 2026
(based on Internally Generated Income FY 2026)

Programs / Activites / Projects (PAPs)	UACS Object Code	TOTAL	REMARKS
Operations	3100000000000000	208,484,721.13	
OO: Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased	3101000000000000	208,484,721.13	
Higher Education Program	3101001000000000	208,484,721.13	
Provision of Higher Education	310100100002000	208,484,721.13	
Personnel Services	5010000000	5,302,277.65	
Honoraria - Civilian	5010210001	5,302,277.65	
Maintenance and Other Operating Expenses	5020000000	187,022,443.48	
Travelling Expenses - Local	5020101000	723,500.00	
Training Expenses	5020201000	2,686,300.00	
ICT Office Supplies Expenses	5020301001	1,053,010.00	
Drugs and Medicines Supplies Expenses	5020307000	299,000.00	
Medical, Dental and Laboratory Supplies Expenses	5020308000	40,000.00	
Fuel, Oil and Lubricants Expenses	5020309000	625,000.00	
Semi-Expendable - Office Equipment	5020321002	180,000.00	
Semi-Expendable - ICT Equipment	5020321003	265,000.00	
Semi-Expendable - Medical Equipment	5020321010	15,000.00	
Semi-Expendable - Sports Equipment	5020321012	750,400.00	
Semi-Expendable - Other Equipment	5020321099	353,000.00	
Semi-Expendable - Furniture and Fixtures	5020322001	1,402,200.00	
Other Supplies and Materials Expenses	5020399000	8,584,000.00	
Research, Exploration, and Development Expenses	5020702002	1,000,000.00	
Other Professional Services	5021199000	132,729,019.48	
Repairs and Maintenance - School Buildings	5021304002	2,205,000.00	
Repairs and Maintenance - Other Structures	5021304099	590,000.00	
Repairs and Maintenance - Office Equipment	5021305002	30,000.00	
Repairs and Maintenance - Technical and Scientific Equipment	5011321013	650,000.00	
Repairs and Maintenance - Aircraft and Aircraft Ground Equipment	5021306003	2,862,000.00	
Insurance Expenses	5021503000	1,358,710.00	
Printing and Publication Expenses	5029902000	783,130.00	
Membership Dues and Contributions to Organizations	5029906000	4,047,000.00	
Library and Other Reading Materials Subscription Expenses	5029907004	390,000.00	
Rent/Lease Expenses	529905000	2,900,000.00	
Other Subscription Expenses	5029907099	957,000.00	
Website Maintenance	5029999001	500,000.00	
Other Maintenance and Operating Expenses	5029999099	19,044,174.00	
Capital Outlays	5060000000	16,160,000.00	
Information and Communication Technology Equipment	5060405003	690,000.00	
Sports Equipment	5060405013	470,000.00	
Other Machinery and Equipment	5060405099	15,000,000.00	
TOTAL EXPENDITURES		311,879,586.56	

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Recapitulations:	UACS Object Code	Internally Generated Income	Remarks
RECEIPTS		311,879,586.56	
EXPENDITURES			
Personnel Services	5010000000	9,058,277.65	

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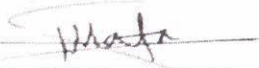
PROGRAM OF RECEIPTS AND EXPENDITURES FY 2026
(based on Internally Generated Income FY 2026)

Programs / Activites / Projects (PAPs)	UACS Object Code	TOTAL	REMARKS
Maintenance and Other Operating Expenses	5020000000	268,731,469.81	
Mandatory Reserve		5,929,839.10	
Capital Outlay	5060000000	28,160,000.00	
TOTAL EXPENDITURES		311,879,586.56	

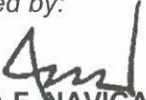
Prepared and Certified by:


IVEY ANNE E. MUNCADA
Officer-in-Charge, Budget Office

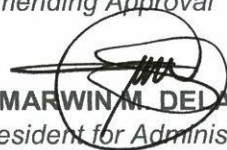
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Reviewed by:


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Chief Administrative Officer

Recommending Approval


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Vice President for Administration and Finance

APPROVED


DR. MARIA SISA T. DELA CRUZ
Officer-in-Charge

[APPROVED]. BOT. Resolution. No. 08-NAAP. Series. 2025. dated. 26. November. 2025. Page12/12