

**Reference for filling up Financial Form:
Expense categories**

Miscellaneous and other Expenses (MOE)

<i>travelling expenses</i>	cost of local travel
<i>trainings</i>	attendance to trainings, conventions, seminar workshops scholarship programs
<i>supplies & materials</i>	office supplies, food supplies, gasoline, oil and lubricants, agricultural supplies, textbooks and instructional materials, other supplies
<i>utility expenses</i>	cost of water, electricity, cooking gas
<i>communication expenses</i>	postage, delivery of official documents, telephone(mobile/ landline), internet, cable, telegraph,radio
<i>advertising</i>	cost of advertising to newspapers, magazines, TV, radio
<i>printing & binding</i>	printing and binding of documents
<i>rent</i>	rent of buildings, vehicles, equipment
<i>subscription</i>	subscription to reading materials
<i>professional services (advisory& technical support)</i>	legal, auditing, consultancy, general services,janitorial services, security services, other Personal Services
<i>repair & maintenance (equipment & vehicles)</i>	office buildings, office equipment, IT equipment & software, reforestation projects,public infrastructure

Capital Outlay

<i>office equipment, furniture & fixture</i>	including the purchase, upgrade, replacement of IT equipment & software, other office equipment,furniture and fixtures
<i>machineries & equipment outlay</i>	communication, construction and heavy equipment, forestry equipment, technical and scientific equipment,
<i>transport equipment (vehicles)</i>	purchase and replacement of vehicles
<i>public infrastructure (civil works)</i>	irrigation, FMA, community infrastructure