



PROGRAM OF RECEIPTS AND EXPENDITURES								
FY _____								
END USER :		Supply and Property Management Office (SMO)						
PROGRAM :		GASS					FUND SOURCE:	STF
				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				XXX	XXX	XXX	XXX	XXX
Total Personnel Services				XXX	XXX	XXX	XXX	XXX
<u>Maintenance and Other Operating Expenses</u>								
<u>Travelling Expenses</u>								
Travelling expenses-local				XXX	XXX	XXX	XXX	XXX
Travelling Expenses-foreign				XXX	XXX	XXX	XXX	XXX
<u>Training and Scholarship expenses</u>								
Training Expenses				XXX	XXX	XXX	XXX	XXX
<u>Supplies and materials expenses</u>								
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
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Fuel, Oil and Lubricants Expenses			XXX	XXX	XXX	XXX	XXX
Textbooks and instructional materials expenses			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
Office Equipment			XXX	XXX	XXX	XXX	XXX
Information and Communications Technology Equipment			XXX	XXX	XXX	XXX	XXX
Communications 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
ICT Equipment			XXX	XXX	XXX	XXX	XXX
Other Machinery and Equipment			XXX	XXX	XXX	XXX	XXX
Semi-Expendable Furniture, Fixtures and Books Expenses							-
Furniture and Fixtures			XXX	XXX	XXX	XXX	XXX
Books			XXX	XXX	XXX	XXX	XXX
Utility Expenses							-
Water Expenses			XXX	XXX	XXX	XXX	XXX
Electricity Expenses			XXX	XXX	XXX	XXX	XXX
Communication expenses							-
Postage and Courier Services			XXX	XXX	XXX	XXX	XXX
Telephone Expenses			XXX	XXX	XXX	XXX	XXX
Telephone Expenses (Landline)			XXX	XXX	XXX	XXX	XXX
Internet Subscription Expenses			XXX	XXX	XXX	XXX	XXX
Cable, Satellite, Telegraph & Radio Expenses			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 Equipmen			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
	Other Transportation Equipment			xxx	xxx	xxx	xxx	xxx
	Repairs and Maintenance-Furniture and Fixtures			xxx	xxx	xxx	xxx	xxx
	Repairs and Maintenance-Semi-Expendable Machinery and Equipment			xxx	xxx	xxx	xxx	xxx
	Repairs and Maintenance-Other Property, Plant and Equipment			xxx	xxx	xxx	xxx	xxx
	Taxes, Insurance Premiums and Other Fees			xxx	xxx	xxx	xxx	xxx
	Taxes, Duties and Licenses			xxx	xxx	xxx	xxx	xxx
	Fidelity Bond Premiums			xxx	xxx	xxx	xxx	xxx
	Insurance Expenses			xxx	xxx	xxx	xxx	xxx
	Labor and Wages			xxx	xxx	xxx	xxx	xxx
	Labor and Wages			xxx	xxx	xxx	xxx	xxx
	Other Maintenance & Operating Expenses			xxx	xxx	xxx	xxx	xxx
	Advertising Expenses			xxx	xxx	xxx	xxx	xxx
	Printing and Publication Expenses			xxx	xxx	xxx	xxx	xxx
	Representation Expenses			xxx	xxx	xxx	xxx	xxx
	Transportation and Delivery Expenses			xxx	xxx	xxx	xxx	xxx
	Rent/Lease Expenses			xxx	xxx	xxx	xxx	xxx
	Membership Dues and contributions to organizations			xxx	xxx	xxx	xxx	xxx
	Subscription Expenses			xxx	xxx	xxx	xxx	xxx
	Other Maintenance and Operating Expenses			xxx	xxx	xxx	xxx	xxx
	Website Maintenance			xxx	xxx	xxx	xxx	xxx
	Other Maintenance and Operating Expenses			xxx	xxx	xxx	xxx	xxx
	Total Maintenance and Other Operating Expenses			xxx	xxx	xxx	xxx	xxx
	Total Current Operating Expenditures			xxx	xxx	xxx	xxx	xxx
				xxx	xxx	xxx	xxx	xxx
	CAPITAL OUTLAYS			xxx	xxx	xxx	xxx	xxx
	Land			xxx	xxx	xxx	xxx	xxx
	Land			xxx	xxx	xxx	xxx	xxx
	Land Improvements			xxx	xxx	xxx	xxx	xxx
	Land Improvements, Aquaculture Structure			xxx	xxx	xxx	xxx	xxx
	Infrastructure Assets			xxx	xxx	xxx	xxx	xxx
	Water Supply Systems			xxx	xxx	xxx	xxx	xxx
	Power Supply System			xxx	xxx	xxx	xxx	xxx
	Other Infrastructure Assets			xxx	xxx	xxx	xxx	xxx
	Building and Other Structures			xxx	xxx	xxx	xxx	xxx
	Building			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
Machinery and Equipment				xxx	xxx	xxx	xxx	xxx
Machinery				xxx	xxx	xxx	xxx	xxx
Office Equipment				xxx	xxx	xxx	xxx	xxx
Information and Communications Technology 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
Transportation Equipment				xxx	xxx	xxx	xxx	xxx
Motor Vehicles				xxx	xxx	xxx	xxx	xxx
Other Transportation Equipment				xxx	xxx	xxx	xxx	xxx
Furniture, Fixtures and Books				xxx	xxx	xxx	xxx	xxx
Furniture and Fixtures				xxx	xxx	xxx	xxx	xxx
Books				xxx	xxx	xxx	xxx	xxx
Construction in Progress				xxx	xxx	xxx	xxx	xxx
Construction in Progress-Land Improvements				xxx	xxx	xxx	xxx	xxx
Construction in Progress-Infrastructure Assets				xxx	xxx	xxx	xxx	xxx
Construction in Progress-Buildings and Other Structures				xxx	xxx	xxx	xxx	xxx
Construction in Progress-Leased Assets				xxx	xxx	xxx	xxx	xxx
Construction in Progress-Leased Assets Improvements				xxx	xxx	xxx	xxx	xxx
Intangible Asset				xxx	xxx	xxx	xxx	xxx
Computer Software				xxx	xxx	xxx	xxx	xxx
Websites				xxx	xxx	xxx	xxx	xxx
Other Intangible Assets				xxx	xxx	xxx	xxx	xxx
TOTAL CAPITAL OUTLAYS						-	-	
TOTAL				xxx	xxx	xxx	xxx	xxx
			Recap:					
			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:		



Republic of the Philippines
BOHOL ISLAND STATE UNIVERSITY
 Magsija, Balilihan, 6342, Bohol, Philippines
 Office of the Administration and Finance
Balance | Integrity | Stewardship | Uprightness



PROGRAM OF RECEIPTS AND EXPENDITURES								
FY 2026								
END USER :		Supply and Property Management Office (SMO)						
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				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
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				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

Fuel, Oil and Lubricants Expenses			xxx	xxx	xxx	xxx	xxx
Textbooks and instructional materials expenses			xxx	xxx	xxx	xxx	xxx
Construction Materials Expense							xxx
Other Supplies & Materials Expenses			xxx	xxx	xxx	xxx	xxx
Semi-Expendable Machinery and Equipment Expenses							
Machinery			xxx	xxx	xxx	xxx	xxx
Office Equipment			xxx	xxx	xxx	xxx	xxx
Information and Communications Technology Equipment			xxx	xxx	xxx	xxx	xxx
Communications 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
ICT Equipment			xxx	xxx	xxx	xxx	xxx
Other Machinery and Equipment			xxx	xxx	xxx	xxx	xxx
Semi-Expendable Furniture, Fixtures and Books Expenses							
Furniture and Fixtures			xxx	xxx	xxx	xxx	xxx
Books			xxx	xxx	xxx	xxx	xxx
Utility Expenses							
Water Expenses			xxx	xxx	xxx	xxx	xxx
Electricity Expenses			xxx	xxx	xxx	xxx	xxx
Communication expenses							
Postage and Courier Services			xxx	xxx	xxx	xxx	xxx
Telephone Expenses			xxx	xxx	xxx	xxx	xxx
Telephone Expenses (Landline)			xxx	xxx	xxx	xxx	xxx
Internet Subscription Expenses			xxx	xxx	xxx	xxx	xxx
Cable, Satellite, Telegraph & Radio Expenses			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 Equipmen			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

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

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

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