

Republika ng Pilipinas
(Republic of the Philippines)
KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS
(DEPARTMENT OF EDUCATION, CULTURE AND SPORTS)
UL Complex, Pasig, Metro Manila

September 27, 1991

DECS O R D E R
No. 112, s. 1991

ALLOCATION OF FUNDS FOR MAINTENANCE AND OTHER OPERATING
EXPENDITURES TO INDIVIDUAL SCHOOLS

To: Regional Directors
Schools Superintendents

1. Effective immediately, all regional offices, in consultation with their respective division offices, shall apportion released allotments for maintenance and other operating expenses in specific amounts to individual schools in accordance with the following general guidelines:

- a. Regional directors shall determine whether the funds for secondary schools shall be coursed through the division office or remitted direct to individual schools.
- b. Funds allocated shall be proportional to enrolment or the number of classes organized in each school, whichever is appropriate for each object of expenditure, except for fixed and mandatory items such as rent and utilities which should first be fully covered.
- c. Regional offices shall allocate and release in full the amounts allotted for school operations except those that pertain to goods and services that are to be procured or managed at the regional or national level.
- d. Division offices may retain not more than three (3) percent of the amounts allocated and coursed through them, for expenses of the division office itself, and release the balance in full to the school heads concerned, except for amounts pertaining to goods and services to be procured or managed at the level of the division office.
- e. A report on the allocations and releases to individual schools shall be submitted to the regional office concerned and to the Accounting Division of the Central Office.

2. All previous issuances or parts thereof which are not consistent herewith are hereby revoked or amended accordingly.

3. For strict compliance by all concerned.

(SGD.) ISIDRO D. CARINO
Secretary

Reference:
None

Allotment: 1--(M.O. 1-87)

To be indicated in the Perpetual Index
under the following subjects:

AMENDMENT
FUNDS
REPORT
SCHOOLS