

Republica ng Pilipinas
Republic of the Philippines
LAKAS SA KANLURAN, PAMBANSANG ALYANSANG
(OFFICE OF EDUCATION AND CULTURE)
Manila

April 8, 1976

DEPARTMENT ORDER
No. 107, s. 1976

SUBMISSION OF SCHOOL BOARD BUDGETS
OF SCHOOLS FOR FISCAL YEAR 1976

To the: Bureau Directors
Regional Directors
School Superintendents

1. In view of the change from a fiscal year to coincide with the calendar year pursuant to Presidential Decree No. 777, the following guidelines on the submission of school board budgets are hereby issued, effective July 1, 1976:

- a. The school board budget for 1976 (Supplemental) shall cover the transition period from July 1 to December 31, 1975.
- b. All new items created by the local school board for the fiscal year 1975-76 should be funded by the school board for the period mentioned above. This is necessary because the local budget covering the said period (July-December 1975) is approved by the President for the purpose of appropriations. It was not deemed practicable to integrate positions created during Fiscal Year 1975-76.
- c. Extraordinary items that need to be created from July 1 to December 31, 1976, should also be provided for in the school board budget. These requirements, regarding items requested in (b) above, shall be submitted as early as possible so that they can be integrated for incorporation in the budget for fiscal year 1977.
- d. School board budgets will be prepared for the new fiscal year January 1 to December 31, 1977. Guidelines on the preparation of school board budgets for 1977 will be issued as soon as released by the Budget Commission.

2. In this connection, it is desired that data for the organization of extension classes for municipalities which can not afford to create extension positions for the period from January to December 1976 should be submitted to this Office not later than April 30, 1976. These data are needed for the budget proposals of the Department covering the Special Education Fund to justify requests for additional extension positions. Attention is invited to Department Memorandum No. 23, s. 1976.

3. It is desired that this Department Memorandum be immediately disseminated for the guidance of all concerned.

(SGD.) JEAN L. ANUEL
Secretary of Education and Culture

Reference:

Department Memorandum (No. 26, s. 1976)

Allotment: 1-2-1 (D.O. 1-76)

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