

Republika ng Pilipinas
(Republic of the Philippines)
KAGAWARAN NG EDUKASYON AT KULTURA
(DEPARTMENT OF EDUCATION AND CULTURE)
Maynila

October 7, 1976

DEPARTMENT ORDER
No. 56, s. 1976

PROHIBITION AGAINST EXPENDITURES OF AUTHORIZED
APPROPRIATIONS FOR PURPOSES OTHER THAN THOSE
FOR WHICH THE MONEYS HAVE BEEN APPROPRIATED

To: Bureau Directors
Regional Directors
Schools Superintendents
Vocational School Administrators
School Principals of National High Schools

1. It has been brought to the attention of this Office that some expenditures which are legitimate charges against the appropriation of either the regional office or the division office are being charged against the appropriation of trade-technical and industrial schools, agricultural and rural schools, fishery schools, general academic high schools and other national high schools. In this connection, attention is invited to Section 14 of Republic Act No. 992 (The Revised Budget Act) which states that "All moneys appropriated for the various functions, activities and projects in terms of expected results, shall be available solely for the specific purposes for which appropriated, and for no other."
2. Attention is further invited to the provisions of Section 21 of Republic Act No. 992 which reads in part as follows: "Section 21. Liability for illegal expenditures. - x x x. Every payment made in violation of said provisions shall be illegal and every officer or employee authorizing or making such payment, or taking part therein, and every person receiving such payment shall be jointly and severally liable to the Government for the full amount so paid or received."
3. In view of the foregoing and the unequivocal language of the Appropriation Decree, more particularly on the itemization of special-purpose expenditures, the appropriation of trade-technical and industrial schools, agricultural and rural schools, fishery schools, general academic high schools and other national high schools shall be expended solely for the operation and maintenance of these schools.
4. In like manner, no portion of the allotment released for trade-technical and industrial schools, agricultural and rural schools,



fishery schools, general academic high schools and other national high schools shall be retained in the regional office in order to obviate distortion of the financial reports of these schools.

5.. This Office desires that this Department Order be brought to the attention of all concerned.

(SGD.) JUAN L. MANUEL
Secretary of Education and Culture

Reference:

Department Memorandum: No. 208, s. 1976

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

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

APPROPRIATIONS
EMPLOYEES
~~EXPENSES~~
LEGISLATION
OFFICIALS
SCHOOLS

