

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

September 28, 1988

DECS O R D E R  
No. 93, s. 1988

GUIDELINES IN THE ADMINISTRATION OF FUNDS RELEASED FOR CY 1988  
FOR MAINTENANCE AND OTHER OPERATING EXPENDITURES  
OF NEWLY NATIONALIZED HIGH SCHOOLS

To: Regional Directors  
Schools Superintendents

1. The Regional Director shall allocate in full the funds released for calendar year 1988 for maintenance and other operating expenditures to all nationalized high schools under R.A. 6655. Allocation of funds shall be made on a pro-rata basis using the enrolment as the basic criterion, with prior consideration on fixed charges for water, illumination and power expenses for said high schools.
2. Administration of the fund shall be vested in the Regional Office since the aforesaid schools do not as yet have the necessary accounting units which could handle and disburse the funds.
3. The fund shall be used only for authorized expenditures, following the administrative procedures in the General Appropriations Act, R.A. 6642. Expenditures for instructional materials shall be covered by an approved comprehensive procurement program and subject to the provisions of DECS-DBM-COA Joint Circular No. 1, s. 1988 and the pertinent accounting and auditing rules and regulations.
4. Please be guided accordingly.

(SGD.) LOURDES R. QUISUMBING  
Secretary

Reference:  
DECS Order: No. 82, s. 1988

Allotment: 1-2--(M.O. 1-87)

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

APPROPRIATIONS  
Course of Study, SECONDARY  
FUNDS  
SCHOOLS