

Republic of the Philippines
DEPARTMENT OF EDUCATION, CULTURE AND SPORTS
Maricao Drive, Pasig, Metro Manila

June 10, 1993

DECS Order No. 39, S. 1993

**RATIONALIZATION OF MAINTENANCE AND OTHER OPERATING
EXPENDITURES FOR DECS SCHOOLS**

To: All Bureau Directors and Regional Directors

1. Pursuant to the provisions of RA 7645 mandating the Secretary of Education, Culture and Sports to re-evaluate and rationalize the current operating expenditures outlay for DECS schools on a per capita basis upon determination of their actual enrolment, the rationalization by DECS of maintenance and other operating expenses of elementary, secondary and technical-vocational schools has been initiated.

2. Based on the latest enrolment figures, the ceilings for Maintenance and Other Operating Expenditures (MOOE) per region for the said school categories have been established on a per capita basis, net of mandatory expense items such as utilities and rentals. Accordingly, the final allocations for individual schools should be worked out by each regional office in consultation with school heads concerned so that the transition from their present levels of MOOE to the rationalized levels will be cushioned and thus avoid any overdraft or drastic curtailment of any vital aspect of their normal activities. In particular, distance and accessibility factors, as well as the special needs of technical-vocational schools, should be taken into account when making the final allocations by individual schools. Schools that received congressional initiatives shall be maintained at the level prior to the rationalization except where the rationalized allocation is higher.

3. Out of the final allocation for each school, school heads shall be given immediately a cash advance in an amount equivalent to P10, P20, or P60 per pupil/student in the elementary, secondary or technical/vocational school, respectively, but not less than P1,000 per school in any case, or the total allocation if the school has administrative and fiscal autonomy. Such cash advance shall be for miscellaneous MOOE expenses, subject to existing accounting and auditing rules and regulations.

4. For compliance by all concerned.


ARMAND V. FABELLA
Secretary

Reference:
None

Allotment: 1-2-3--(M.O. 1-87)

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

✓ EXPENSES
✓ LEGISLATION
✓ SCHOOLS