

Republic of the Philippines


**Department of Education**  
**SCHOOLS DIVISION OF MARINDUQUE**

**Office of the Schools Division Superintendent**

**MEMORANDUM**

OSDS-BUDGET-2025-002

**TO :** Asst. Schools Division Superintendent  
Chief Education Supervisors  
Public Schools District Supervisors  
Public Elementary, Secondary, and Integrated School Heads  
All Others Concerned

**FROM :**   
LYNN G. MENDOZA, EdD  
OIC, Schools Division Superintendent

**SUBJECT :** REMINDER ON THE JUDICIOUS AND PRUDENT USE OF  
GOVERNMENT FUND FOR THE CONDUCT OF FY 2025 YEAR-  
END GATHERING, CELEBRATIONS, AND OTHER SIMILAR  
ACTIVITIES/EVENTS

**DATE :** November 6, 2025

Please find attached REGIONAL MEMORANDUM No.143, s. 2025 dated November 5, 2025 with the above cited subject and the attached DBM CIRCULAR LETTER No. 2025-11 dated November 3, 2025, for information, guidance, and reference of everyone, most especially the schools.

Any infringement to this directive may be reported to [mimaropa.region@deped.gov.ph](mailto:mimaropa.region@deped.gov.ph).

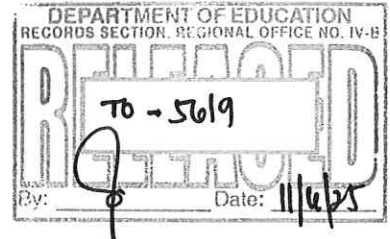
For immediate and wide dissemination and strict compliance of all concerned.



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Republic of the Philippines  
**Department of Education**  
MIMAROPA REGION



Office of the Regional Director

November 5, 2025

**REGIONAL MEMORANDUM**

No. 143, s. 2025

**REMINDER ON THE JUDICIOUS AND PRUDENT USE OF GOVERNMENT FUND  
FOR THE CONDUCT OF FY 2025 YEAR- END GATHERING, CELEBRATIONS,  
AND OTHER SIMILAR ACTIVITIES/EVENTS**

To: **ASSISTANT REGIONAL DIRECTOR  
SCHOOLS DIVISION SUPERINTENDENTS  
PUBLIC ELEMENTARY AND SECONDARY SCHOOL HEADS  
ALL OTHERS CONCERNED**

1. In accordance with the attached Circular Letter 2025-11 dated November 3, 2025 from the Department of Budget and Management, all schools division offices, public schools and learning centers are directed to strictly adhere to the provisions of the pertinent laws, rules and guidelines on the judicious and prudent use of government funds in the conduct of the FY 2025 year-end gatherings, celebrations, and other similar activities/events.
2. It is reiterated that celebrations must be sensible, mindful, and meaningful that boost individual morale and motivation, foster unity and camaraderie, and ensure inclusivity and respect to diverse beliefs, traditions, and economic circumstances of all DepEd employees and learners.
3. **All schools division superintendents are enjoined to ensure strict compliance of public schools and learning centers.**
4. Any infringement to this directive may be reported to [mimaropa.region@deped.gov.ph](mailto:mimaropa.region@deped.gov.ph).
5. For immediate dissemination and strict compliance of all concerned.

  
**NICOLAS T. CAPULONG, PhD, CESO III**  
Director IV  
Regional Director

oard-CDR/nmn



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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

**CIRCULAR LETTER**

No. : 2025-11  
Date : November 3, 2025

**TO :** All Heads of Departments, Agencies, Other Executive Offices (OEOs), Government-Owned or -Controlled Corporations (GOCCs)/Government Financial Institutions (GFIs), and State Universities and Colleges (SUCs); Commissions/Offices under the Constitutional Fiscal Autonomy Group (CFAG); Local Government Units (LGUs); and All Others Concerned

**SUBJECT :** REMINDER ON THE JUDICIOUS AND PRUDENT USE OF GOVERNMENT FUNDS FOR THE CONDUCT OF FY 2025 YEAR-END GATHERINGS, CELEBRATIONS, AND OTHER SIMILAR ACTIVITIES/EVENTS

- 1.0 One of the policies declared under **Executive Order (EO) No. 292** or the **Administrative Code of 1987** is that all government resources shall be managed, expended, or utilized in accordance with law and regulations, and safeguarded against loss or wastage through illegal or improper disposition, to ensure efficiency, economy, and effectiveness in government operations. As also stated therein, the responsibility to take care that such policy is adhered to rests directly with the Head of Agency.<sup>1</sup>
- 2.0 **Republic Act (RA) No. 6713**,<sup>2</sup> otherwise known as the **Code of Conduct and Ethical Standards for Public Officials and Employees**, sets the norms of conduct and ethical principles expected of all government personnel. It directs all public officials and employees to ensure that all government resources of their respective offices must be employed and used efficiently, effectively, honestly, and economically, particularly to avoid wastage of public funds and revenues.<sup>3</sup>
- 3.0 **Commission on Audit Circular No. 2012-003**<sup>4</sup> provides valuable guidance to all heads, officials, and employees of government agencies for the prevention of irregular, unnecessary, excessive, extravagant, and unconscionable expenditures or uses of government funds and property, in order to adhere to the policy that such funds and property should be fully protected and conserved.

<sup>1</sup> Section 1, Chapter 1, Subtitle B, Title I, Book V, Executive Order No. 292 or the "Administrative Code of 1987," 25 July 1987

<sup>2</sup> An Act Establishing a Code of Conduct and Ethical Standards for Public Officials and Employees, to Uphold the Time-Honored Principle of Public Office being a Public Trust, Granting Incentives and Rewards for Exemplary Service, Enumerating Prohibited Acts and Transactions and Providing Penalties for Violations Thereof and for Other Purposes, 20 February 1989

<sup>3</sup> Section 4(A)(a), RA No. 6713

<sup>4</sup> Updated Guidelines for the Prevention and Disallowance of Irregular, Unnecessary, Excessive, Extravagant and Unconscionable Expenditures, 29 October 2012

- 3.1 **Annex D** thereof enumerates instances constituting excessive expenditures, and expressly provides for "excessive expenditures in the celebration of Christmas, anniversary, and other special occasions" as among those that must be prevented.
- 3.2 **Annex E** thereof enumerates instances of extravagant expenditures and expressly provides for the "purchase of wines, liquors, cigars and cigarettes, except when served during state functions and government-sponsored international conferences and conventions," as well as the "payment for rent of expensive halls or rooms in luxury hotels or restaurants used for meetings or seminars and other official functions, except when such hotels or restaurants are used for government-sponsored international conventions, meetings and the like," as among those to be avoided.
- 4.0 Pursuant to the aforesaid policies, and in line with the DBM's mandate to promote the efficient and sound utilization of government funds and revenues to effectively achieve our country's development objectives, **all government agencies are strongly reminded to exercise judicious and prudent use of government funds** in the **conduct of the FY 2025 year-end gatherings, celebrations, and other similar activities/events**.
- 5.0 Moreover, all government agencies are encouraged to hold sensible, mindful, and meaningful celebrations or gatherings that foster camaraderie and boost the morale of their personnel, while ensuring inclusivity and respect for the diverse beliefs, traditions, and economic circumstances of all government employees. Such activities should likewise embody compassion and empathy, and foster a sense of unity and shared purpose within the organization.
- 6.0 It shall be the responsibility of the Heads of Agencies<sup>5</sup> to ensure the strict implementation and observance of all pertinent laws, rules, and regulations governing the judicious and prudent use of government funds, including the provisions of this Circular Letter.
- 7.0 All DBM Budget and Management Bureaus and Regional Offices shall disseminate a copy of this Circular Letter to all the departments, agencies, OEOs, GOCCs/GFIs, SUCs, CFAG, and LGUs under their respective functional and/or geographical jurisdictions to ensure the widest dissemination and consistent observance of the policy directives contained herein.
- 8.0 Please be guided accordingly.

  
**AMENAN F. PANGANDAMAN**  
Secretary



<sup>5</sup> Section 51, Chapter 9, Subtitle B, Title I, Book V, EO No. 292 or the "Administrative Code of 1987", 25 July 1987