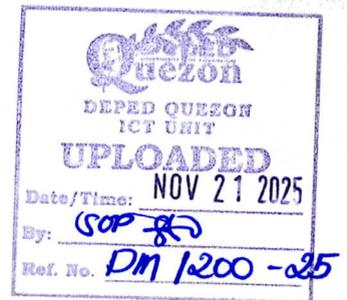




Republic of the Philippines
Department of Education
Region IV-A
SCHOOLS DIVISION OF QUEZON PROVINCE



21 November 2025

DIVISION MEMORANDUM
DM No. 1200, s. 2025

**REITERATION OF THE DEPARTMENT OF BUDGET AND MANAGEMENT (DBM)
CIRCULAR LETTER NO. 2025-11**

To: Assistant Schools Division Superintendents
Chiefs - CID/SGOD
Education Program Supervisors
Public Schools District Supervisors
All Unit/Section Heads
Public Schools Elementary and Secondary School Heads
All Others Concerned

1. This Office reiterates that DepEd personnel should ensure that year-end activities are sensible, meaningful, and are done in accordance with the contents of DBM Circular Letter No. 2025-11.
2. For the guidance of all concerned, attached is the Department of Budget and Management (DBM) Circular Letter No. 2025-11 or the "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".
3. In line with this, all schools under DepEd Quezon are encouraged to hold a simple Christmas program for learners in the morning and for faculty and staff in the afternoon of December 19, 2025.
4. Immediate and widest dissemination of this Memorandum is earnestly desired.


ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent 

DEPEDQUEZON-TM-SDS-04-009-003



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Republic of the Philippines
Department of Education
OFFICE OF THE SECRETARY

MEMORANDUM

FOR : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
SCHOOL HEADS
ALL OTHERS CONCERNED

FROM : **SONNY ANGARA** 
Secretary

SUBJECT : REITERATION OF THE DEPARTMENT OF BUDGET AND
MANAGEMENT CIRCULAR LETTER NO. 2025-11

DATE : NOVEMBER 6, 2025

In line with the guidance of President Ferdinand R. Marcos Jr. to uphold prudence, compassion, and solidarity, and pursuant to DBM Circular Letter No. 2025-11 dated November 3, 2025, all government agencies are reminded to exercise responsible management of public funds for year-end gatherings and similar activities.

All DepEd personnel are enjoined to ensure that year-end activities are simple, meaningful, and inclusive, reflecting the spirit of public service. Extravagant or lavish celebrations are strictly discouraged.

Regional and division offices, as well as schools, are encouraged to instead organize outreach or donation drives for communities affected by recent calamities or activities that build camaraderie and morale within the organization.

Let us celebrate public service with simplicity, sincerity, and shared purpose.

For dissemination and strict compliance.

JD. M. Reiteration of DBM CL. No. 2025-11
0399 - November 5, 2025



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 (EOs), 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.¹
- 2.0 **Republic Act (RA) No. 6713**,² 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.³
- 3.0 **Commission on Audit Circular No. 2012-003**⁴ 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.

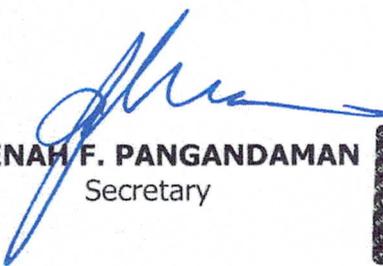
¹ Section 1, Chapter 1, Subtitle B, Title I, Book V, Executive Order No. 292 or the "Administrative Code of 1987," 25 July 1987

² *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

³ Section 4(A)(a), RA No. 6713

⁴ *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 aforecited 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 Agencies⁵ 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.


AMENAH F. PANGANDAMAN
Secretary



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