



Republic of the Philippines
Department of Education
REGION IV- A CALABARZON
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

06 November 2025

DIVISION MEMORANDUM
No. 790 s. 2025

**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**

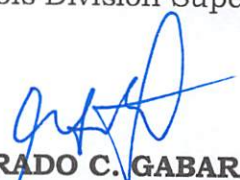
To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. Attached is the **DBM Circular Letter No 2025-11**, dated November 3, 2025, titled, **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.**
2. Immediate dissemination and strict compliance of this Memorandum is hereby desired.

For:

CELEDONIO B. BALDERAS JR.
Schools Division Superintendent

By:


CONRADO C. GABARDA
Administrative Officer V
Officer-in-Charge

Encl.: As stated
Reference: DBM Circular Letter No 2025-11
To be indicated in the Perpetual Index
under the following subjects:

REMINDERS
GOVERNMENT FUNDS

CELEBRATIONS
GATHERINGS

OSDS Admin Unit – 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
SDSEL11M-000723/November 6, 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 (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.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