



Republic of the Philippines
Department of Education
Region V- Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY



Office of the Schools Division Superintendent

June 24, 2026

62426315

DIVISION MEMORANDUM

No. **0222** s. 2026

**COMPLIANCE WITH REGIONAL MEMORANDUM NO. 00824 S.2026:
DONATIONS, SPONSORSHIPS, AND PARTNERSHIPS**

To: Assistant Schools Division Superintendent
CID and SGOD Chief Education Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. In compliance with Regional Memorandum No. 00824 s. 2026 attached hereto, all School Heads are directed to strengthen the review and monitoring of all proposed donations, sponsorships, and partnership engagements. **No agreement or activity shall be approved or implemented if it originates from, is funded by, or may reasonably be associated with prohibited industries or entities under existing laws, rules, regulations, and Department policies.** To ensure compliance, schools must establish rigorous vetting procedures for all external partnerships and donations, maintain comprehensive documentation of all review processes and decisions, and ensure adherence to all applicable Department policies and regulations.
2. For information, guidance and compliance.

BY THE AUTHORITY OF THE SCHOOLS DIVISION SUPERINTENDENT:

MELCHIZEDEK C. TONGCO
Officer-in-Charge

Office of the Schools Division Superintendent



Republic of the Philippines
Department of Education
REGION V - BICOL



SCHOOLS DIVISION OFFICE
RECEIVED

DATE: 6/17/26
BY: [Signature]

15 June 2026

REGIONAL MEMORANDUM
No. 00824 s.2026

REMINDER ON COMPLIANCE WITH EXISTING POLICIES ON DONATIONS,
SPONSORSHIPS, AND PARTNERSHIPS

To : Schools Division Superintendents
Assistant Schools Division Superintendents
Chiefs of the School Governance and Operations Division (SGOD)
All Others Concerned

1. In line with the Department of Education's commitment to uphold the welfare, health, safety, and best interests of learners, this Office reminds all Schools Division Offices (SDOs) and schools in Region V to strictly observe existing laws, rules, regulations, and Department policies governing the acceptance of donations, sponsorships, and partnerships from private entities and organizations.
2. Pursuant to DepEd Order No. 24, s. 2016 (Guidelines on Accepting Donations and on Processing Applications for the Availment of Tax Incentives by Private Donor-Partners Supporting the K to 12 Program), all donations, sponsorships, and partnerships shall be carefully assessed to ensure that they are aligned with the Department's vision, mission, values, and educational objectives, and do not compromise the integrity of DepEd programs and activities.
3. Likewise, DepEd Order No. 48, s. 2016 (Policy and Guidelines on Comprehensive Tobacco Control), in relation to Republic Act No. 9211 and other relevant government issuances, prohibits the acceptance of gifts, donations, sponsorships, and other forms of support, whether direct or indirect, from the tobacco industry and its affiliated entities, including those coursed through corporate social responsibility (CSR) programs, foundations, partner organizations, and other intermediary groups.
4. In this regard, all Schools Division Offices (SDOs) and schools are directed to strengthen the review and monitoring of proposed donations, sponsorships, and partnership engagements and to ensure that no agreement or activity is approved or implemented if it originates from, is funded by, or may reasonably be associated with industries or entities prohibited under existing laws, rules, regulations, and Department policies.
5. For information, guidance and compliance.

GILBERT A. SADSAD
Regional Director

ESSD/apps megh-saba
06/15/26



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