

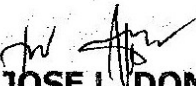


*Republic of the Philippines*  
**Department of Education**  
Region V (Bicol)  
**DIVISION OF CATANDUANES**  
Virac, Catanduanes



**MEMORANDUM**

TO : Public Schools District Supervisors  
Elementary and Secondary School Heads

FROM :   
**JOSE L. DONCILLO, CESO VI**  
Assistant Schools Division Superintendent  
Officer In-Charge

DATE : 17 September 2013

SUBJECT : **Dissemination of DepEd Memorandum No. 165, s. 2013**

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Attached is DepEd Memorandum No. 165, s. 2013 dated 11 September 2013 re: National Tree Planting Day: Education for Peace which is self-explanatory. It is desired that necessary preparations be done to ensure success of the activity.

Allowable expenses relative to the conduct of this activity are chargeable against local funds subject to the usual auditing rules and regulations.

For your information, guidance and compliance.