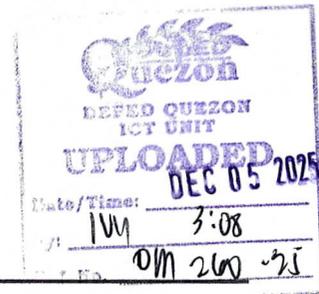




Republic of the Philippines  
**Department of Education**  
Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE



4 December 2025

**OFFICE MEMORANDUM**  
OM No. 260, s. 2025

**ADVISORY ON FILING OF LEAVE DURING YEAR-END FINANCIAL CLOSING**

**To:** Assistant Schools Division Superintendents  
Division Chiefs – CID & SGOD  
PPA Proponents  
All Others Concerned

In the **exigency of public service** and in view of the **Division's year-end financial closing activities**, all **signatories of financial transactions** and those **in charge of the preparation and processing of financial documents** are **strongly advised to defer filing of leave of absence during December**, particularly those with **pending transactions for submission and processing**.

This measure is intended to:

- **ensure timely release of salaries, bonuses, and other financial obligations**
- **facilitate prompt submission of liquidation reports and supporting documents in compliance with COA and BIR deadlines**
- **maintain accountability and continuity of financial operations**

In accordance with **CSC rules**, the **right to leave remains recognized**. However, the **exigency of service** requires that absences be managed to avoid disruption of critical operations. Should an absence be unavoidable due to **urgent personal reasons**, **OM Nos. 092 & 128, s. 2025 pursuant to DepEd Order No. 017, s.**

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**2024 must be strictly observed** to ensure uninterrupted processing of transactions.

All concerned are **enjoined to observe this directive** in the interest of **efficient financial management and compliance with government regulations**.

For strict compliance.

  
**ROMMEL C. BAUTISTA, CESO V**  
Schools Division Superintendent



*Budcap 12/4/2025*

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