



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



15 December 2025

OFFICE MEMORANDUM

OM No. 268, s. 2025

**TRANSFER OF THE AVAILABLE FY 2025 GASS (MOOE) TO COVER
FUNDING REQUIREMENTS FOR GRATUITY PAY**

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

In support of the implementation of **Administrative Order No. 39, s. 2025**, which authorizes the grant of **one-time Gratuity Pay to qualified Job Order (JO) and Contract of Service (COS) workers** for Fiscal Year 2025, this Office respectfully advises all offices and units to assist in identifying possible funding sources to ensure the timely payment of said benefit.

Accordingly, all offices and units are requested to review their **FY 2025 General Management and Supervision (GMS) – Maintenance and Other Operating Expenses (MOOE)** and offer any **available unobligated balances** that may be considered to help cover the funding requirements for the payment of **JO Gratuity Pay**, subject to applicable rules and approvals.

For guidance, the following shall be observed:

1. Offered unobligated balances should be **free from existing commitments** and **will not adversely affect the implementation of essential and priority activities** of the office or unit concerned.

DEPEDQUEZON-TM-SDS-04-010-005



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2. Any funds offered shall be **subject to evaluation, consolidation, and approval** by Management, and shall be utilized **exclusively for the payment of FY 2025 Gratuity Pay of qualified Job Order (JO) personnel**, in accordance with **Administrative Order No. 39, s. 2025** and existing budgeting, accounting, and auditing rules and regulations.
3. Offices and units are requested to **submit the Authority to Conduct (ATC), Modification Advice Form (MAF), and Revised Work and Financial Plan (WFP)**, indicating the **amount and specific expenditure/s**, to the **Budget Office on or before December 17, 2025**.
 - *An attached template is provided to facilitate the submission and ensure uniform reporting.*
4. The **Budget Office**, in coordination with the **Planning Office**, shall consolidate the submissions and recommend the appropriate funding arrangement for Management's consideration.
5. **Pooling or consolidation of unobligated balances shall not apply to Contract of Service (COS) personnel.** Gratuity Pay for COS personnel shall be **charged only against the specific Special Allotment Release Order (SARO) from which their wages are sourced**, and shall be **subject to the implementing rules and regulations (IRR), purpose, and fund availability of the concerned SARO**, as well as applicable budgeting, accounting, and auditing rules and regulations.

The cooperation of all offices and units in this undertaking is earnestly sought to ensure the proper and timely provision of gratuity pay to our JO and COS personnel, in compliance with applicable laws, rules, and regulations.

LORENA S. WALANGSUMBAT, EdD.

QC-ASDS

ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent

Budcap12/15/2025

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Department of Education
 Region IVA - CALABARZON
 Division of QUEZON
 Sitio Fory, Brgy Talipan, Pagbilao, Quezon

MODIFICATION ADVICE FORM (MAF) NO. _____

Dated: October 17, 2025

Funding Source: Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Legal Basis: RA 12116 Regular 2025 CURRENT

DEFICIENT ITEMS (TO) :

PROGRAMS / PROJECTS / ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
GRATUITY PAY - JOB ORDER	DO - General Management and Supervision	MOOE	5021299099 Other General Services	XXXX
TOTAL				XXXX

SOURCE ITEMS (FROM) :

PROGRAMS / PROJECTS / ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
			Code	
	DO - General Management and Supervision	MOOE		XXXX
TOTAL				XXXX

Prepared by:

Recommended by:

CATHERINE A. PUREZA
 AO V/Budget Officer III

Conforme:

Approved by:

ROMMEL C. BAUTISTA, CESO V
 Schools Division Superintendent