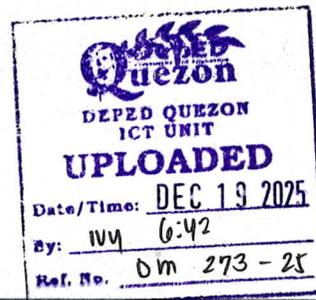




Republic of the Philippines
Department of Education
Region IV-A
SCHOOLS DIVISION OF QUEZON PROVINCE



19 December 2025

OFFICE MEMORANDUM
OM No. 273, s. 2025

OFFICE ADVISORY ON BUDGET SECTION OPERATIONS AND EXTENDED WORKING HOURS FOR YEAR-END PROCESSING

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

Pursuant to Office Memorandum OM No. 245, s. 2025, and in view of the issuance of Malacañang Memorandum Circular No. 111, s. 2025, relative to the suspension of work on selected dates, please be informed that the Budget Section shall remain open and shall render overtime services on the following dates:

- December 20-21, 2025
- December 27-29, 2025

This measure is being undertaken to accommodate the submission, review, and processing of budget-related transactions and claims in preparation for the close of the fiscal year.

In accordance with the existing guidelines of the Department of Budget and Management (DBM), particularly under the cash-based budgeting system as provided in **National Budget Circular (NBC) No. 595, s. 2025**, and its amendment **NBC No. 595-A, all Notices of Cash Allocation (NCAs)** issued for the current quarter shall **lapse on 31 December 2025**.

Non-compliance may result in audit disallowances or other accountability measures in accordance with **Section 103 of Presidential Decree No. 1445**, relevant **Commission on**

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Audit (COA) rules and regulations, and other applicable administrative laws.

All concerned are further reminded to ensure that funds are utilized efficiently, effectively, and solely for their intended purposes, and that all transactions are conducted in strict compliance with budgeting, accounting, and auditing laws, rules, and regulations as promulgated by the DBM and COA.

For strict compliance and guidance.

ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent

Budmdf12/19/25

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