



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

MAY 25 2026

REGIONAL MEMORANDUM

No. 515, s. 2026

**DISSEMINATION OF DBM APPROVAL ON THE CREATION AND CHANGE IN
ATTRIBUTES OF ORGANIZATION CODES**

To: Selected Schools Division Superintendents
Finance Officers
All Others Concerned

1. This Office, through the Finance Division, disseminates the attached Memorandum OASF-2026-1182, from Atty. Edson Byron K. Sy, Undersecretary-in-Charge, Office of the Undersecretary for Finance, dated May 13, 2026, titled **“Dissemination of DBM Approval on the Creation and Change in Attributes of Organization Codes,”** which is self-explanatory.
2. Concerned Schools Division Offices, Recipient Finance Offices, and Implementing Units (IUs) are hereby directed to review the attached document for compliance, particularly on the updating of system databases to accurately reflect the approved organization attributes, and the strict submission of required accounting reports through the Unified Reporting System (URS).
3. Immediate dissemination of and compliance with this Memorandum are desired.

RAMIR B. JUYTICO EdD, CESO III
Regional Director

Reference: As Stated

Incl: As Stated

To be indicated in the Perpetual Index
under the following subjects:

ALLOCATION BUDGET FORMS REPORTS SCHOOLS

AJG/FD-RM/ Dissemination of DBM Approval/May 20, 2026



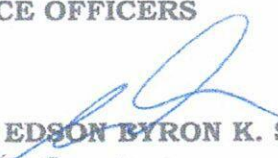
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Website: <https://tinyurl.com/nir-gov-ph>



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OASF-2026-1182

TO : ALL CONCERNED REGIONAL DIRECTORS
SELECTED SCHOOLS DIVISION SUPERINTENDENT
FINANCE OFFICERS

FROM : 
ATTY. EDSON BYRON K. SY
Assistant Secretary
Officer-In-Charge
Office of the Undersecretary for Finance

SUBJECT : DISSEMINATION OF DBM APPROVAL ON THE CREATION AND
CHANGE IN ATTRIBUTES OF ORGANIZATION CODES

DATE : MAY 13, 2026

Pursuant to **DepEd Order No. 40, s. 2014** and in line with the adoption of the Unified Accounts Code Structure (UACS) per **DBM-COA-DOF Joint Circular (JC) No. 2013-1**, this Memorandum is issued to formally disseminate the approval granted by the Department of Budget and Management (DBM) through official correspondence dated May 07, 2026, covering the following requests:

- Annex A :** Issuance of Organization Codes for two hundred twenty-five (225) Secondary Schools
- Annex B :** Renaming of four (4) Secondary Schools
- Annex C :** Transfer of ten (10) Secondary Schools

In view thereof, concerned Regional Offices are hereby directed to ensure that all listed schools are **duly informed** of the foregoing actions and that corresponding updates are reflected in their respective records, systems, and transactions consistent with the approved organization codes attributes.

Further, all DepEd Implementing Units (IUs) are reminded to submit the reportorial requirements to the concerned DBM counterparts through the Unified Reporting System (URS), on or before the prescribed due dates, in accordance with the following issuances:

- Budget and Accountability Reports per COA-DBM JC No. 2019-1 dated January 1, 2019
- Budget Execution Documents per DBM Circular Letter (CL) No. 2022-14 dated October 28, 2022

For strict compliance.

cc: **BHROD-SED**
PPS-EMISD



Address: 2F Rizal Bldg., Deped Complex, Meralco Avenue, Pasig City
Telephone Nos.: (02) 8633-9342 Telefax No.: (02) 8638-3703
Email Address: usec.financebpm@deped.gov.ph



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OASF-2026- 1182

For signature

TO : ALL CONCERNED REGIONAL
SELECTED SCHOOLS DIVISION SUPERINTENDENT
FINANCE OFFICERS

FROM : *[Signature]* **ATTY. EDSON BYRON K. SY**
Assistant Secretary
Officer-In-Charge
Office of the Undersecretary for Finance

SUBJECT : **DISSEMINATION OF DBM APPROVAL ON THE CREATION AND
CHANGE IN ATTRIBUTES OF ORGANIZATION CODES**

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- Annex B :** *Renaming of four (4) Secondary Schools*
- Annex C :** *Transfer of ten (10) Secondary Schools*

In view thereof, concerned Regional Offices are hereby directed to ensure that all listed schools are **duly informed** of the foregoing actions and that corresponding updates are reflected in their respective records, systems, and transactions consistent with the approved organization codes attributes.

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Telephone Nos.: (02) 8633-9342 Telefax No.: (02) 8638-3703
Email Address: usec.financebpm@depd.gov.ph

**ISSUANCE OF ORGANIZATION CODES FOR TWO HUNDRED TWENTY-FIVE (225)
SECONDARY SCHOOLS**

ORGANIZATION DESCRIPTION	UACS CODE				TAG
	DEPT.	AGENCY	OPERATING UNIT (OU)	LOWER LEVEL OU	
Department of Education (DepEd)	07				
Office of the Secretary		001			
Secondary Schools - DEPED/Campuses - PSHS			09		
Secondary School				XXXXX	
Department of Education - Office of the Secretary					
Batbato Integrated School		07 001	09 01638		NON-IU
Abaccan Integrated School		07 001	09 01639		NON-IU
Pantar Integrated School		07 001	09 01640		NON-IU
Pugo Integrated School		07 001	09 01641		NON-IU
Paagan Integrated School		07 001	09 01642		NON-IU
Bamban Sur Integrated School		07 001	09 01643		NON-IU
Poponto Integrated School		07 001	09 01644		NON-IU
San Vicente Integrated School		07 001	09 01645		NON-IU
Narra Integrated School		07 001	09 01646		NON-IU
Kabayabasan Integrated School		07 001	09 01647		NON-IU
Cabangaran Integrated School		07 001	09 01648		NON-IU
Cadaanan Integrated School		07 001	09 02552		NON-IU
Capacuan Integrated School		07 001	09 02553		NON-IU
Aridowen Integrated School		07 001	09 02554		NON-IU
Capuseran Integrated School		07 001	09 02555		NON-IU
Bicobian Integrated School		07 001	09 02556		NON-IU
San Guillermo Stand Alone SHS		07 001	09 02557		NON-IU
Escoting Integrated School		07 001	09 02558		NON-IU
Solano Senior High School		07 001	09 02559		NON-IU
Oyao Integrated School		07 001	09 02560		NON-IU
Pinili Senior High School		07 001	09 03967		NON-IU
Tibaguin Integrated School		07 001	09 03968		NON-IU
Pandi Heights Integrated School		07 001	09 03969		NON-IU
General Tinio Senior High School		07 001	09 03970		NON-IU
Guimba Senior High School		07 001	09 03971		NON-IU
Langka National High School		07 001	09 03972		NON-IU
Palayan City Senior High School		07 001	09 03973		NON-IU
San Francisco Senior High School		07 001	09 03974		NON-IU
Zaragoza Senior High School		07 001	09 03975		NON-IU
Mawacat Integrated School		07 001	09 03976		NON-IU
Candelaria Integrated School		07 001	09 03977		NON-IU
Sta. Lutgarda Integrated School		07 001	09 03978		NON-IU
Emigdio A. Bondoc High School		07 001	09 03979		NON-IU
Sto. Rosario Integrated School		07 001	09 03980		NON-IU
Tarlac Provincial Science High School		07 001	09 03981		NON-IU
San Isidro Integrated School		07 001	09 03982		NON-IU
Libertador Integrated School		07 001	09 03983		NON-IU
Pinagrealan Integrated School		07 001	09 03984		NON-IU

ORGANIZATION DESCRIPTION	UACS CODE			TAG
	DEPT.	AGENCY	OPERATING UNIT (OU) LOWER LEVEL OU	
Department of Education - Office of the Secretary				
Asian Development Bank Spouses Association			07 001 09 03985	NON-IU
Aeta Integrated School			07 001 09 03986	NON-IU
Liozon Integrated School			07 001 09 03987	NON-IU
Pangolingan Integrated School			07 001 09 03988	NON-IU
Dampay Integrated School			07 001 09 03989	NON-IU
East Dirita Integrated School			07 001 09 03990	NON-IU
Linusungan Integrated School			07 001 09 03991	NON-IU
Bayto Integrated School			07 001 09 03992	NON-IU
Iram II Integrated School			07 001 09 03993	NON-IU
Ungot Integrated School			07 001 09 03994	NON-IU
Science City of Muñoz Senior High School			07 001 09 03995	NON-IU
1Bataan Village City of Balanga National High School			07 001 09 03996	NON-IU
Iba Integrated School			07 001 09 04905	NON-IU
Don Juan Integrated School			07 001 09 04906	NON-IU
San Isidro Integrated School			07 001 09 04907	NON-IU
Butong Integrated School			07 001 09 04908	NON-IU
San Juan Ternate National High School			07 001 09 04909	NON-IU
Vicenta S. David National High School			07 001 09 04910	NON-IU
San Marcelino Integrated School			07 001 09 04911	NON-IU
Katakian Integrated School			07 001 09 04912	NON-IU
Kilogan Integrated School			07 001 09 04913	NON-IU
Binangonan Integrated National High School			07 001 09 04914	NON-IU
Banaba National High School			07 001 09 04915	NON-IU
Kaila Integrated School			07 001 09 04916	NON-IU
Dita Integrated School			07 001 09 04917	NON-IU
Calumpang Integrated School			07 001 09 04918	NON-IU
Santo Tomas High School			07 001 09 04919	NON-IU
Luis A. Ferrer National High School			07 001 09 04920	NON-IU
Luis Olimpo Ferrer Sr., National High School			07 001 09 04921	NON-IU
Luis S. Ferrer III Integrated National High School			07 001 09 04922	NON-IU
Luis Y. Ferrer Jr., South Senior High School			07 001 09 04923	NON-IU
Calaca Central Integrated School			07 001 09 17510	NON-IU
Buangan Integrated School			07 001 09 17511	NON-IU
Bamban High School			07 001 09 17512	NON-IU
Senen T. Mendiola Sr., High School			07 001 09 17513	NON-IU
Naibuan High School			07 001 09 17514	NON-IU
Tabontabon National High School			07 001 09 17515	NON-IU
Naswak Hatubuan Bangon High School			07 001 09 17516	NON-IU
Agleo Magante Sr., National High School			07 001 09 17517	NON-IU
Ariqoy Integrated Mangyan School				NON-IU

ORGANIZATION DESCRIPTION	UACS CODE				TAG
	DEPT.	AGENCY	OPERATING UNIT (OU)	LOWER LEVEL OU	
Department of Education - Office of the Secretary					
Happy Valley High School			07 001 09 17518		NON-IU
Urdaneta High School			07 001 09 17519		NON-IU
Diit National High School			07 001 09 17520		NON-IU
Lubid National High School			07 001 09 17521		NON-IU
Cocoro National High School			07 001 09 17522		NON-IU
New Agutaya Integrated School			07 001 09 17523		NON-IU
Little Caramay Magara Integrated School			07 001 09 17524		NON-IU
Barangay IV Roxas Integrated School			07 001 09 17525		NON-IU
Pato-o Integrated School			07 001 09 17526		NON-IU
Sta. Fe Senior High School			07 001 09 17527		NON-IU
Mauricio Reynoso Sr., Integrated School			07 001 09 17528		NON-IU
Tagbarungis Integrated School			07 001 09 17529		NON-IU
Sta. Cruz Integrated School			07 001 09 17530		NON-IU
Cuyaoyao National High School			07 001 09 05851		NON-IU
Anopol Integrated School			07 001 09 05852		NON-IU
Daet Integrated School			07 001 09 05853		NON-IU
Dahican Integrated School			07 001 09 05854		NON-IU
Justo V. Imperial National High School			07 001 09 05855		NON-IU
Bocogan Bay National High School			07 001 09 05856		NON-IU
Sipaco National High School			07 001 09 05857		NON-IU
Butawan Integrated School			07 001 09 05858		NON-IU
Tigman Sipocot Integrated School			07 001 09 05859		NON-IU
San Isidro Integrated School			07 001 09 05860		NON-IU
Dugui San Isidro Integrated School			07 001 09 05861		NON-IU
Tuburan Integrated School			07 001 09 05862		NON-IU
Orlando B. Tepait National High School			07 001 09 05863		NON-IU
Dionesio Rubio Barredo Integrated School			07 001 09 05864		NON-IU
Diogenes R. Cabarles Integrated School			07 001 09 05865		NON-IU
Bunducan Integrated School			07 001 09 05866		NON-IU
Salvacion Integrated School			07 001 09 05867		NON-IU
Manuel Y. Lee-Llacer High School			07 001 09 05868		NON-IU
Miaga Integrated School			07 001 09 05869		NON-IU
Panisijan Integrated School			07 001 09 05870		NON-IU
Marinab Integrated School			07 001 09 05871		NON-IU
Vinisitahan Integrated School			07 001 09 05872		NON-IU
Esperanza Integrated School			07 001 09 05873		NON-IU
San Vicente Norte Integrated School			07 001 09 05874		NON-IU
Bogtong Integrated School			07 001 09 05875		NON-IU
Estanza Integrated School			07 001 09 05876		NON-IU
Bagacay Integrated School			07 001 09 05877		NON-IU
Puro Integrated School			07 001 09 05878		NON-IU
Rawis Integrated School			07 001 09 05879		NON-IU
Bigaa Integrated School			07 001 09 05880		NON-IU

ORGANIZATION DESCRIPTION	UACS CODE				TAG
	DEPT.	AGENCY	OPERATING UNIT (OU)	LOWER LEVEL OU	
Department of Education - Office of the Secretary					
Salunguigui National High School			07 001 09 05881		NON-IU
Nursery Technical-Vocational High School			07 001 09 05882		NON-IU
Bulwang Integrated School			07 001 09 06874		NON-IU
Magtulis Integrated School			07 001 09 06875		NON-IU
Esteban E. Talidong Integrated School			07 001 09 06876		NON-IU
Sto. Rosario Integrated School			07 001 09 06877		NON-IU
Balabag Jibao-an Integrated School			07 001 09 06878		NON-IU
Quinaspan National High School			07 001 09 06879		NON-IU
Agboy Integrated School			07 001 09 06880		NON-IU
Talongonan National High School			07 001 09 06881		NON-IU
Limokon National High School			07 001 09 37057		NON-IU
Payao National High School			07 001 09 37058		NON-IU
Loon Northeast National High School			07 001 09 37059		NON-IU
Estaca National High School			07 001 09 37060		NON-IU
Lapinig National High School			07 001 09 37061		NON-IU
Cabanugan National High School			07 001 09 37062		NON-IU
Edgardo J. Angara National High School			07 001 09 37063		NON-IU
San Isidro Technical-Vocational High School (SITVHS)			07 001 09 37064		NON-IU
Pangamihan National High School			07 001 09 37065		NON-IU
Primo and Teresa Caboñita Sigue National High School			07 001 09 37066		NON-IU
Marcelo and Anunciacion Libre Dolino National High School			07 001 09 37067		NON-IU
Gen. P. Del Rosario National High School			07 001 09 37068		NON-IU
Canal National High School			07 001 09 37069		NON-IU
Salawad Integrated School			07 001 09 08670		NON-IU
Batug National High School			07 001 09 08671		NON-IU
Tabontabon Senior High School			07 001 09 08672		NON-IU
Sto. Niño Senior High School			07 001 09 08673		NON-IU
Cadaruhan Integrated School			07 001 09 08674		NON-IU
Maragat Integrated School			07 001 09 08675		NON-IU
Joseph G. Sagonoy National High School			07 001 09 08676		NON-IU
Monbon Integrated School			07 001 09 08677		NON-IU
New Rizal National High School			07 001 09 08678		NON-IU
Bacjao National High School			07 001 09 08679		NON-IU
Hinogacan Integrated School			07 001 09 08680		NON-IU
San Jose Integrated School			07 001 09 09578		NON-IU
Carupay Integrated School			07 001 09 09579		NON-IU
Kaluicap Integrated School			07 001 09 09580		NON-IU
Bualan Integrated School			07 001 09 09581		NON-IU
Bogo Capalaran Integrated School			07 001 09 09582		NON-IU
Tungawan Integrated School			07 001 09 09583		NON-IU
Surabay National High School - Senior High School Stand-Alone			07 001 09 09584		NON-IU
Masula National High School			07 001 09 09585		NON-IU

ORGANIZATION DESCRIPTION	UACS CODE				TAG
	DEPT.	AGENCY	OPERATING UNIT (OU)	LOWER LEVEL OU	
Department of Education - Office of the Secretary					
Sapa Manok Curuan National High School			07 001 09 09586		NON-IU
Latuan National High School			07 001 09 09587		NON-IU
Calabasa National High School			07 001 09 09588		NON-IU
Tumitus National High School			07 001 09 09589		NON-IU
Dapulan Integrated School			07 001 09 10697		NON-IU
Kulaman Integrated School			07 001 09 10698		NON-IU
Tangkulan Integrated School			07 001 09 10699		NON-IU
Kianggat Integrated School			07 001 09 10700		NON-IU
Barandias Integrated School			07 001 09 10701		NON-IU
Kawilihan Integrated School			07 001 09 10702		NON-IU
Minsuro Integrated School			07 001 09 10703		NON-IU
San Miguel National High School			07 001 09 10704		NON-IU
Taluntunan Integrated School			07 001 09 10705		NON-IU
Mahayahay Integrated School			07 001 09 10706		NON-IU
Mapaca Integrated School			07 001 09 11658		NON-IU
Manga National High School			07 001 09 11659		NON-IU
Tala-o Integrated School			07 001 09 11660		NON-IU
Mintal Comprehensive Stand-Alone Senior High School			07 001 09 11661		NON-IU
Digos City Senior High School			07 001 09 11662		NON-IU
Luis P. Rodriguez Integrated School			07 001 09 11663		NON-IU
New Argao National High School			07 001 09 11664		NON-IU
San Juan National High School			07 001 09 11665		NON-IU
Tanglad Integrated School			07 001 09 11666		NON-IU
San Vicente National High School			07 001 09 12713		NON-IU
Sadaan Integrated School			07 001 09 12714		NON-IU
La Fortuna Integrated School			07 001 09 12715		NON-IU
Paraiso Integrated School			07 001 09 12716		NON-IU
Congan Integrated School			07 001 09 12717		NON-IU
Antonio-Caridad Lozada National High School			07 001 09 12718		NON-IU
San Isidro High School of Agri-Fishery			07 001 09 12719		NON-IU
Cogonon Integrated School			07 001 09 16519		NON-IU
Langkilaan Integrated School			07 001 09 16520		NON-IU
Halian Integrated School			07 001 09 16521		NON-IU
Cornagascas Integrated School			07 001 09 16522		NON-IU
Gadang Integrated School			07 001 09 14380		NON-IU
Wangal Integrated School			07 001 09 14381		NON-IU
Tawang Integrated School			07 001 09 14382		NON-IU
Butbut Community Integrated School			07 001 09 14383		NON-IU
Monamon Proper Integrated School			07 001 09 14384		NON-IU
Adiwang Integrated School			07 001 09 14385		NON-IU
Lucban Integrated School			07 001 09 14386		NON-IU
Buting Senior High School			07 001 09 13344		NON-IU
Gonzalo Gatchalian National Senior High School			07 001 09 13345		NON-IU
Calenica Gono Pal Technical-Vocational School			07 001 09 18568		NON-IU

ORGANIZATION DESCRIPTION	UACS CODE				TAG
	DEPT.	AGENCY	OPERATING UNIT (OU)	LOWER LEVEL OU	
Department of Education - Office of the Secretary					
Anselma E. Gonzales National High School			07 001 09 18569		NON-IU
Hingles Integrated School			07 001 09 18570		NON-IU
Logucan Integrated School			07 001 09 18571		NON-IU
Cantaroc Integrated School			07 001 09 18572		NON-IU
Lico-an Integrated School			07 001 09 18573		NON-IU
Lilo-an Integrated School			07 001 09 18574		NON-IU
Remedios Gargantiel Gaudiel Rural Farm School			07 001 09 18575		NON-IU
Linantayan National High School			07 001 09 18576		NON-IU
Don Nicolas A. Lizares Integrated School			07 001 09 18577		NON-IU
Severino B. Escaro Integrated School			07 001 09 18578		NON-IU
Roberto Salas Benedicto Integrated School			07 001 09 18579		NON-IU
Hautea Integrated School			07 001 09 18580		NON-IU
Manara Integrated School			07 001 09 18581		NON-IU
Don Eustaquio Hofileña Integrated School			07 001 09 18582		NON-IU
Jesus M. Campos National High School			07 001 09 18583		NON-IU
Saisi Integrated School			07 001 09 18584		NON-IU
Leodegario Ponce Gonzales National High School			07 001 09 18585		NON-IU
Dungga Integrated School			07 001 09 18586		NON-IU
Macarandan Integrated School			07 001 09 18587		NON-IU

RENAMING OF FOUR (4) SECONDARY SCHOOLS

UACS CODE	ORGANIZATION DESCRIPTION	
	FROM	TO
07 001 09 03205	Putlod-San Jose National High School Annex	Jaen National High School
07 001 09 05316	Sto. Tomas National High School	Camaligan National High School
07 001 09 08423	Nonok Norte National High School	Nonok Norte Integrated School
07 001 09 08424	San Rafael National High School	San Rafael Integrated School

TRANSFER OF TEN (10) SECONDARY SCHOOLS

ORGANIZATION DESCRIPTION	UACS CODE	TAG	SCHOOLS DIVISION	
			FROM	TO
Batangas Province Science High School	07 001 09 04014	NON-IU	Division of Batangas	Division of Calaca City
Cahil National High School	07 001 09 04028	NON-IU	Division of Batangas	Division of Calaca City
Dacanlao G. Agoncillo National High School	07 001 09 04033	IU	Division of Batangas	Division of Calaca City
Pedro Paterno National High School	07 001 09 04077	IU	Division of Batangas	Division of Calaca City
Puting Kahoy National High School	07 001 09 04703	NON-IU	Division of Batangas	Division of Calaca City
Lumbang na Matanda National High School	07 001 09 04646	NON-IU	Division of Batangas	Division of Calaca City
Calaca Senior High School	07 001 09 04758	NON-IU	Division of Batangas	Division of Calaca City
Calantas Integrated School	07 001 09 04864	NON-IU	Division of Batangas	Division of Calaca City
Carmona National High School	07 001 09 04126	IU	Division of Cavite	Division of Carmona City
Angelo L. Loyola Senior High School	07 001 09 04792	NON-IU	Division of Cavite	Division of Carmona City



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

07 MAY 2026

UNDERSECRETARY FATIMA LIPP D. PANONTONGAN

Office of the Secretary
Department of Education
DepEd Complex, Meralco Avenue, Pasig City

Dear **Undersecretary Panontongan**:

Greetings!

This refers to your letter dated March 16, 2026, requesting the creation, renaming, and transfer of certain secondary schools pursuant to DepEd Order No. 40, s. 2014, dated August 26, 2014.¹

In line with the adoption of the Unified Accounts Code Structure (UACS),² we are pleased to inform you of the approval of the following, effective fiscal year (FY) 2027:


ACTION ON THE CREATION AND CHANGE IN ATTRIBUTES	ANNEX
Issuance of organization codes for two hundred twenty-five (225) Secondary Schools	A
Renaming of four (4) Secondary Schools	B
Transfer of ten (10) Secondary Schools	C

Relative hereto, please be reminded to submit the following reportorial requirements applicable to DepEd Implementing Units to the concerned DBM counterparts through the Unified Reporting System (URS), on or before the due dates prescribed under their respective covering Circular/s:

- Budget and Accountability Reports per COA-DBM Joint Circular (JC) No. 2019-1 dated January 1, 2019,³ and
- Budget Execution Documents per DBM Circular Letter (CL) 2022-14 dated October 28, 2022.⁴

Thank you and best regards.

Very truly yours,


MARY ANNE Z. DELA VEGA
Acting Undersecretary
Budget Preparation and Execution Group

cc: 3 - BTr (BBD, NCAO and RIDD)
1 - COA (GAS)
20 - DBM (BMB-F, BTB, GPCCB, ROs NCR, CAR, I, II, III, IV-A, IV-B, V, VI, NHR, VII, VIII, IX, X, XI, XII, and XIII)

¹ Establishment, Merging, Conversion, and Naming/Renaming of Public Schools and Separation of Public School Annexes in Basic Education

² As per COA-DBM-DOE Joint Circular (JC) No. 2013-4 dated August 6, 2013 (Unified Account Code Structure)

³ Updated Guidelines Relative to Budget and Financial Accountability Reports (B/Ms) Starting FY 2019

⁴ Prescribing Guidelines for the Preparation and Submission of the Annual Budget Execution Plans Covering the Fiscal Year (FY) 2023 Budget and thereafter