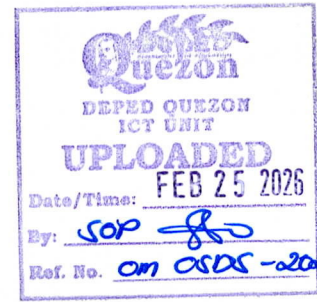




Republic of the Philippines
Department of Education
Region IV-A
SCHOOLS DIVISION OF QUEZON PROVINCE



25 February 2026

OFFICE MEMORANDUM
OSDS-2026- 012

**MANDATORY ADOPTION OF UPDATED 15-DIGIT RESPONSIBILITY CENTER
(RC) CODES IN ALL FINANCIAL DOCUMENTS**

To: Assistant Schools Division Superintendents
Chief Education Supervisors (CID & SGOD)
Unit/Section Heads
Division Budget Officer
Division Accountant
All Others Concerned

In accordance with Joint Circular No. 2013-1 issued by the Department of Budget and Management (DBM), the Department of Finance (DOF), and the Commission on Audit (COA), this Office hereby mandates the standardized implementation of the **Unified Accounts Code Structure (UACS)** across all financial transactions. The adoption of the UACS framework is essential to provide a single, common classification for all financial processes, including budgeting, cash management, and accounting. By utilizing these granular codes, the Division ensures transparency, accountability, and the precise tracking of expenditures. This system allows for real-time monitoring of "Actual vs. Programmed" expenses, ensuring that funds for specific mandates are not co-mingled and are easily verifiable during audits. This policy is further supported by DepEd Order No. 52, s. 2015, which defines the organizational functional units of the Schools Division Office (SDO).

DEPEDQUEZON-TM-SDS-04-0010-005



Address: Sitio Fori, Brgy. Talipan, Pagbilao, Quezon
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The 15-digit code is composed of the **12-digit Division Organization Code** followed by the **3-digit Unit Suffix**. The standard suffixes for this Division are finalized as follows:

<u>Division</u>	<u>Unit / Section</u>	<u>Division Organization Code</u>	<u>3-digit Unit Suffix</u>	<u>Responsibility Center (RC) Code</u>
OSDS	OSDS Proper / SDS / ASDS	07-001-0804004	001	07-001-0804004-001
	Administrative Services (GSS, Cash, Personnel, Supply, Records & Procurement)	07-001-0804004	002	07-001-0804004-002
	Accounting Unit	07-001-0804004	003	07-001-0804004-003
	Budget Unit	07-001-0804004	004	07-001-0804004-004
	Legal Unit	07-001-0804004	005	07-001-0804004-005
	Information Technology (ICT) Unit	07-001-0804004	006	07-001-0804004-006
CID	CID Chief / Proper	07-001-0804004	007	07-001-0804004-007
	Learning Resource Management (LRMS)	07-001-0804004	008	07-001-0804004-008
	Instructional Management Section (IMS)	07-001-0804004	009	07-001-0804004-009
	Alternative Learning System (ALS)	07-001-0804004	010	07-001-0804004-010
	District Instructional Supervision	07-001-0804004	011	07-001-0804004-011
SGOD	SGOD Chief / Proper	07-001-0804004	012	07-001-0804004-012
	School Mgt. Monitoring & Evaluation	07-001-0804004	013	07-001-0804004-013
	Social Mobilization and Networking	07-001-0804004	014	07-001-0804004-014
	Youth Formation	07-001-0804004	015	07-001-0804004-015
	DRRM (Disaster Risk Reduction & Mgt.)	07-001-0804004	016	07-001-0804004-016
	Planning and Research	07-001-0804004	017	07-001-0804004-017
	School Health and Nutrition	07-001-0804004	018	07-001-0804004-018
	Human Resource Development (HRD)	07-001-0804004	019	07-001-0804004-019
	Education Facilities	07-001-0804004	020	07-001-0804004-020

Effective **March 2, 2026**, all requests for obligation and disbursement must bear the updated 15-digit RC code corresponding to the specific requesting unit. Documents bearing incomplete or outdated codes shall be returned to the originating office for correction.

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For strict compliance and immediate dissemination


ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent



Budcap 02/24/2026
DEPEDQUEZON-TM-SDS-04-0010-005



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