



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

January 19, 2026

REGIONAL MEMORANDUM

No. **88** s. 2026

**SUBMISSION OF THE GENERAL APPROPRIATIONS ACT (GAA) – LEVEL
ANNUAL BUDGET EXECUTION DOCUMENTS (BEDs) COVERING
THE FISCAL YEAR (FY) 2026 BUDGET**

To: Schools Division Superintendents
School Heads of Implementing Unit Secondary Schools
All Others Concerned

1. Attached is an Advisory from the Department of Budget and Management (DBM) dated January 13, 2026 with the subject: Submission of the General Appropriations Act (GAA) – Level Annual Budget Execution Documents (BEDs) covering the Fiscal Year (FY) 2026 Budget, for information and guidance of all concerned
2. Immediate dissemination of and strict compliance with this Memorandum are desired.

RONALO AL K. FIRMO, CESO IV

Assistant Regional Director

Officer-in-Charge

Office of the Regional Director

Enclosures: As stated

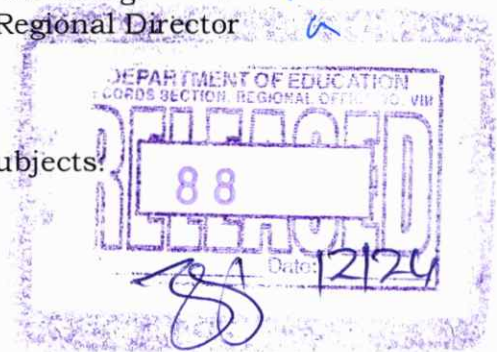
References: As stated

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

DBM

ADVISORY

BEDs



FD-BS-GJNC



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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
REGION VIII

ADVISORY
January 13, 2026

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FOR : The Regional Director, Schools Division Superintendents,
and Heads of Implementing Unit Secondary Schools,
Department of Education (DepEd) Region VIII

FROM : The Regional Director, DBM RO VIII

SUBJECT : SUBMISSION OF THE GENERAL APPROPRIATIONS ACT
(GAA) – LEVEL ANNUAL BUDGET EXECUTION
DOCUMENTS (BEDs) COVERING THE FISCAL YEAR (FY)
2026 BUDGET

- 1.0 This is in reference to the Republic Act (RA) No. 12314, the FY 2026 GAA, which was signed into law by President Ferdinand "Bongbong" Marcos Jr., on January 5, 2026.
- 2.0 Consequently, pursuant to Item 4.5.2 to 4.5.4 of the Circular Letter (CL) No. 2022-14¹, the agencies are reminded of the following, to wit:

4.5.2 Upon approval of the GAA, if no changes were introduced by the legislature on the NEP level of the departments/agencies/OUTs, there is no need to submit GAA-consistent BEDs. In these instances, DBM shall issue a compliant notice to the departments/agencies/OUTs.

4.5.3 In case there are changes made by Congress from the National Expenditure Program (NEP), i.e., decrease, increase or other modifications for existing programs and projects or introduction of new items, departments/agencies/OUTs shall:

4.5.3.1 Identify affected Programs/Activities/Projects (PAPs) and targets to be adjusted; and

4.5.3.2 Submit their GAA-consistent BEDs, highlighting any adjustments made in PAPs/targets/plans, using the same BED forms to DBM

¹ Prescribing the Guidelines for the Preparation and Submission of the Annual Budget Execution Plans Covering the Fiscal Year (FY) 2023 Budget and Thereafter, dated October 28, 2022

within fifteen (15) working days after approval of the GAA.

4.5.4 Only hard copies of the following two sets of BEDs (BEDs Nos. 1, 2, and 3) generated from the URS, duly signed by the Heads of the department/agency/OU or his/her authorized representative, shall be recognized as compliant with the submission requirements:

4.5.4.1 BEDs based on the NEP; and

4.5.4.2 BEDs consistent with the GAA, if changes are made in the NEP level.

It must be emphasized that the hard copy submission must be the same as encoded data under the URS. In the event that the submitted hard copies of the required BED Forms duly endorsed by the Department/Agency Heads are inconsistent with the encoded data under the URS, the encoded data shall prevail and will be regarded as the official submission of the Department/Agencies.”(emphasis supplied)

In consideration with Item 4.5.3.2 of the CL and the declared regular and special non-working holidays for FY 2026², the **deadline for the submission of hard copies of URS-generated GAA-level BEDs shall be on January 26, 2026 (Monday).**

3.0 Moreover, please be reminded of items 4.2.3 of the CL, in reflecting amounts/targets in the BEDs, as follows:

“4.2.3.1 The sum of the amounts/targets reflected by CO, ROs and OUs in BED Nos. 1 and 2 shall be equal to the total approved agency budgets/targets of the department as initially based on the NEP/GAA, as applicable; and

4.2.3.2 The total disbursement requirements of the proposed budget (NEP) reflected in BED No. 3 to be subsequently adjusted to the respective approved budget consistent with the GAA, if applicable, composed of the following:

- **Current year’s disbursement which may be equal or lower than the total approved agency budget reflected in BED No. 1**
- **Prior years’ accounts payable (i.e. unpaid as of end of the immediate preceding year)”(emphasis supplied)**

4.0 The agency’s Monthly Disbursement Program (MDP) for Prior Year (PY) Obligations, i.e. Prior Years’ Accounts Payable and Not Yet Due and

² Proclamation No. 1006, s. 2025, Declaring the Regular Holidays and Special (Non-Working) Days for the Year 2026

Demandable Obligations, and Continuing Appropriations composed of Unreleased Appropriations and Unobligated Allotment, shall be supported with relevant **Financial Accountability Reports (FARs) such as FAR No. 3, FAR Nos. 1, and 1A as of December 31, 2025, respectively.**

While no changes were introduced by the legislature at the NEP level of the department/agency/OU, the agency has PY Obligations. Accordingly, the agency is **required to submit** an adjusted MDP that fully reflects its monthly disbursement requirements for the PY budget.

- 5.0 The agencies are likewise advised to refer to **Annex D** of the CL for the process flow on the preparation, consolidation, and submission of BEDs, taking into account the prescribed timelines for the submission of GAA-level BEDs.
- 6.0 For your guidance and compliance, please. Thank you.


IMELDA C. LACERAS, CESO III