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

November 5, 2026

REGIONAL MEMORANDUM
No. 1404 s. 2026

VIRTUAL ORIENTATION-WORKSHOP ON THE PREPARATION OF THE FY2027 BUDGET EXECUTION DOCUMENTS (BED 2) OF THE REGIONAL AND SCHOOLS DIVISION OFFICES

To: Schools Division Superintendents
PPRD Personnel Concerned
Division Planning Officers
All Others Concerned

1. Pursuant to DBM Circular Letter No. 2022-14 dated October 28, 2022, titled "Prescribing Guidelines for the Preparation and Submission of the Annual Budget Execution Plans Covering the Fiscal Year (FY) 2023 Budget and Thereafter," and in preparation for the submission of the FY 2027 BED 2 at the National Expenditure Program (NEP) level on November 30, 2026, this Office, through the Policy, Planning, and Research Division (PPRD), shall conduct the **Virtual Orientation-Workshop on the Preparation of the 2027 Budget Execution Document No. 2 (BED 2) – Physical Plan of the Regional and Schools Division Offices** on **November 6, 2026, 8:00 AM** via Microsoft Teams.

2. Specifically, the activity aims to:
   a. Orient the participants on the guidelines, structure, layout, and submission timelines of the BED 2 (Physical Plan) as prescribed under DBM Circular Letter No. 2022-14;
   b. Translate the FY 2027 budget into physical targets of programs, projects, and activities (PPAs) that will serve as basis for performance monitoring; and
   c. Prepare the draft FY 2027 NEP-level BED 2 of the Regional Office and the Schools Division Offices.

3. The participants of this activity are the following:

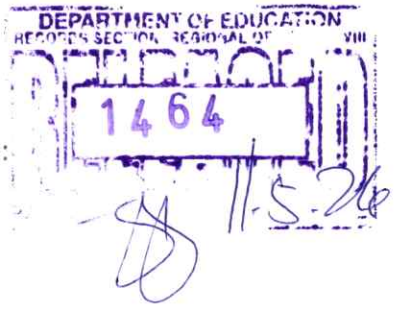
No.	Participants	Number
1	PPRD Personnel	8
2	Division Office Planning Officers	13
	Total	**21**

4. The participants may join the virtual session through this Microsoft Teams link: https://bit.ly/4iXCrqi. They are advised to log in at least five (5) minutes before the start of the activity and to ensure a stable internet connection.

5. The expected output of the activity is the draft FY 2027 NEP-level BED 2 (Physical Plan) of the Regional Office and of each Schools Division Office.

6. Immediate dissemination of and compliance with this Memorandum are desired.

SALUSTIANO T. JIMENEZ JD, EdD, CESO III
Regional Director



Reference: DBM Circular Letter No. 2022-14
To be indicated in the Perpetual Index under the following subjects:
BED2 PLANNING WORKSHOP

PPRD-MSM