



Republic of the Philippines  
**Department of Education**  
REGION VI – WESTERN VISAYAS  
SCHOOLS DIVISION OF AKLAN

January 9, 2026

**DIVISION MEMORANDUM**

No. 023, s. 2026

**SUBMISSION OF REVISED FY 2026 BUDGET EXECUTION DOCUMENTS (BEDs)  
- GENERAL APPROPRIATIONS ACT (GAA) LEVEL**

To: Public Schools District Supervisors  
School Heads of Secondary Implementing Unit Schools (IU-Schools)  
Finance Staff or Designated Bookkeeper of Secondary IU-Schools  
All Others Concerned

1. Pursuant to Department of Budget and Management (DBM) Circular Letter No. 2022-14 dated October 28, 2022 "*Prescribing Guidelines for the Preparation and Submission of the Annual Budget Execution Plans covering the Fiscal Year (FY) 2023 Budget and thereafter*".
2. Please be reminded of the Division Deadline and manner of submission to wit:

Report	Format	Deadline of Submission
Manual Revised BED 1 and 3 – GAA Level	2 copies each in long bond paper signed in fresh ink	January 20 <sup>v</sup> , 2026

3. Adjustment made on the FY 2026 BEDs No. 1 and 3 shall also be encoded in the Department of Budget and Management's Unified Reporting System (URS) - GAA Level, once the BED Forms becomes accessible/available.
4. For Implementing Unit Schools that have no revision need not submit Manual BEDs. On the other hand, all IUs are required to update the google sheet <https://tinyurl.com/RevisedFY2026BEDs>
5. Immediate dissemination of this Memorandum is desired.

**FELICIANO C. BUENAFE JR. CESO VI**  
Schools Division Superintendent

/MAJ/ARLN



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