



Republic of the Philippines
Department of Education
Region VI – Western Visayas
SCHOOLS DIVISION OF CAPIZ

December 15, 2022

DIVISION MEMORANDUM

No **539** s. 2022

DISSEMINATION OF DBM LETTER DATED DECEMBER 9, 2022 (FY 2023 NEP LEVEL DBM-EVALUATED BUDGET EXECUTION DOCUMENT (BED) Nos. 1 AND 3 WITH OBSERVATIONS AND REVISIONS)

To: Public Secondary School Heads of Implementing Units
Accountants / Bookkeepers / Designated Bookkeepers of Implementing Units
All Others Concerned

1. Attached is **Department of Budget and Management Letter** dated December 9, 2022 (FY 2023 Nep level Dbm-Evaluated Budget Execution Document (Bed) Nos. 1 and 3 with observations and revisions).
2. Secondary schools can get their copy of Dbm-Evaluated Budget Execution Document (Bed) Nos. 1 and 3 in the Budget Section.
3. Immediate dissemination of this Memorandum is desired.

FOR THE SCHOOLS DIVISION SUPERINTENDENT:

ANDRES D. QUIACHON
Education Program Supervisor – Science
In-charge of the Division



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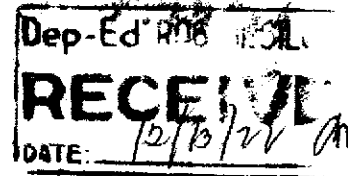


RELEASED
DBM Regional Office VI

BY: _____
DATE: DEC 12 2022

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
REGION VI

DMS Ref. No. 2022-RQVI-
09 December 2022



DIRECTOR RAMIR B. UYTICO
Department of Education (DepEd)
Regional Office (RO) VI, Iloilo City

Attention: **SDS MIGUEL MAC C. APOSIN**
Schools Division of Capiz

Dear **Director Uytico**:

Pursuant to DBM Circular Letter (CL) No. 2022-14¹ dated 28 October 2022, this Office is sending herewith the FY 2023 NEP Level DBM-Evaluated Budget Execution Document (BED) Nos. 1 and 3 of SDO Capiz and Forty-Two (42) Implementing Units (IUs) under its jurisdiction.

Hereunder are the observations and revisions made in BED Nos. 1 and 3:

SDO/IU	BED	Observations/Revisions
Camburanan NHS	BED 3	Changed the programmed amount of MOOE for December to tally the total full-year requirement with the net program.
Candelaria NHS	BED 1	Deleted the MPBF and transferred the continuing appropriation to RLIP under the "For Later Release".
Commissioner Luis R. Asis NHS	BED 3	MDP for PS and MOOE were changed to correct the encoded amount in the URS. The agency has encoded the net program amount instead of the gross program amount which resulted to the double deduction of the TRA.
Don Felix Balgos MNHS	BED 3	Changed the programmed amounts for MOOE to correct the encoded amount in the URS. The agency has encoded the net program amount instead of the gross program amount which resulted to the double deduction of the TRA.

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

Dr. Vicente V. Andaya, Sr. NHS	BED 3	Changed encoded amounts in the MDP for PS for months of April and December to tally with the computed requirements for the months.
Estefania Montemayor NHS	BED 3	Changed the programmed amounts for PS for May, November and December to tally with the computed requirements for the months.
Hipona NHS	BED 3	Changed the programmed amounts for PS, as the allocation for Clothing and Uniform Allowance (CUA) was distributed in 12 months of the schools
Jagnaya NHS	BED 3	Changed the programmed amounts for PS and MOOE to correct the encoded amount in the URS. The agency has encoded the net program amount instead of the gross program amount which resulted to the double deduction of the TRA.
Jamindan NHS	BED 3	Changed the monthly programmed amounts for PS to tally with the computed monthly requirements
Mambusao East NHS	BED 3	Changed the monthly programmed amounts for PS to tally with the computed monthly requirements
Mambusao NHS	BED 3	Changed the programmed amounts for PS and MOOE to correct the encoded amount in the URS. The agency has encoded the net program amount instead of the gross program amount which resulted to the double deduction of the TRA.
Manuel F. Oñato MHS	BED 1	Added MOOE for Senior High School
Mayor Ramon A. Benjamin, Sr. MHS	BED 3	Changed the monthly programmed amounts for PS to tally with the computed monthly requirements
Panitan NHS	BED 3	Changed the programmed amounts for PS and MOOE to correct the encoded amount in the URS. The agency has encoded the net program amount instead of the gross program amount which resulted to the double deduction of the TRA.
Pontevedra NHS	BED 1	Transferred the continuing appropriation to RLIP under the "For Later Release".
	BED 3	Changed the monthly programmed amounts for PS to tally with the computed monthly requirements
San Nicolas NHS, Pilar	BED 3	Changed the programmed amounts for PS and MOOE to correct the encoded

		amount in the URS. The agency has encoded the net program amount instead of the gross program amount which resulted to the double deduction of the TRA.
Tapaz NS	BED 3	Changed the monthly programmed amounts for PS to tally with the computed monthly requirements

Please note that upon approval of the GAA, if no changes were introduced by the legislature on the NEP level of DepEd SDO/IUs, there is no need to submit GAA-consistent BEDs. The **SDO shall instead confirm the receipt of BEDs** using the sample format attached as **Annex "A"**.

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, the SDO/IUs shall submit its GAA-consistent BEDs, **highlighting** any adjustment made in PAPs/targets/plans, using the same BED forms to DBM **within fifteen (15) working days after approval of the GAA**.

Further, SDO/IUs shall identify their final level of Prior Year's Accounts Payable (PY/AP) and Unobligated Allotment (UA), if any, through the submission of manually-prepared BED No. 3 **highlighting** the changes made and shall be supported with the following Budget and Financial Accountability Reports (BFARs) as of 31 December 2022:

1. FAR No. 1 - Statement of Appropriations, Allotments, Obligations, Disbursements and Balances;
2. FAR No. 1-A - Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditure; and
3. FAR No. 3 - Aging of Unpaid Obligations.

In the preparation of FAR No. 3, please be reminded of the pertinent provisions of EO No. 87², s. 2019 and COA-DBM Joint Circular No. 1³, s. 2021.

Please be guided accordingly.

Truly yours,


MARIA LIANE L. GAYOMALI
Acting Director

² Directing that all Accounts Payable which remain outstanding for two years or more in the books of National Government Agencies be reverted to the Accumulated Surplus or Deficit of the General Fund, or the Cumulative Result of Operations of the National Government

³ Guidelines Implementing Executive Order (EO) No. 87 directing that all Accounts Payable which remain outstanding for two years or more in the Books of National Government Agencies be reverted to the Accumulated Surplus or Deficit of the General Fund of the National Government