



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

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January 5, 2023

DIVISION MEMORANDUM

No. **004** s. 2023

**SUBMISSION OF REVISED BUDGET EXECUTION DOCUMENT (BED) 3 FOR 2023**

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

1. Pursuant to **Department of Budget and Management Letter** dated December 9, 2022, adjustments in **Prior Year's Accounts Payable (PY/AP) and Unobligated Allotment (UA)** should be made **within fifteen (15) working days after approval of the GAA.**
2. In case there are adjustments in your DBM-Evaluated Budget Execution Document (Bed) No. 3 of secondary schools, please submit **three (3) duly signed hard copies** of manually-prepared BED No. 3 highlighting the changes made on or before **January 13, 2023** to the Budget Section. This shall be supported with the following URS Generated Budget and Financial Accountability Reports (BFARs) as of 31 December 2022;
  - a. FAR No. 1 – Statement of Appropriations, Allotments, Obligations, Disbursements and Balances;
  - b. FAR No. 1-A – Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditure; and
  - c. FAR No. 3 – Aging of Unpaid Obligations.



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3. No letter of confirmation is required for those secondary schools without changes in their BEDs No. 3, 2022.
4. Immediate dissemination of this Memorandum is desired.

  
**MIGUEL MAC D. APOSIN EdD, CESO V**  
Schools Division Superintendent



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