DEPARTMENT OF EDUCATION
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Republic of the Philippines
Department of Education
Region V– Bicol
SCHOOLS DIVISION OFFICE OF LIGAO CITY

October 22, 2026

102226590

DIVISION MEMORANDUM
No. 0509 s. 2026

SUBMISSION OF BUDGETARY DOCUMENTS FOR FY 2027

TO : Assistant Schools Division Superintendent
Chief Education Supervisors (CID and SGOD)
Public Elementary and Secondary School Heads
All Others Concerned

1. Consistent with DBM Circular Letter No. 2016-9 dated October 27, 2016 (Submission of the Annual Budget Execution Plans), DBM Circular Letter No. 2017-12 dated October 19, 2017 (Amended Guidelines for the Preparation of the Annual Budget Execution Plans) and DBM Circular Letter No. 2018-10 dated November 8, 2018 (Additional Guidelines for the Preparation of the Annual Budget Execution Phases Covering the FY 2019 Budget), Budget Execution Documents (BEDs) shall be prepared regularly and encoded in the Unified Reporting System (URS) strictly on the given schedule.

2. In this connection, this office requests the submission of the documents listed below on or before **November 4, 2026**, at the Accounting Office thru the Senior Bookkeeper/ Administrative Assistant III in-charge.

a. Work and Financial Plan (WFP),
b. Project Procurement Management Plan (PPMP),
c. Annual Procurement Plan (APP), and
d. Monthly Disbursement Program (MDP)

3. Expenses relative to the submission of the said documents are chargeable against School MOOE and are subject to the usual budgeting, accounting, auditing rules and regulations.

4. For information, guidance and strict compliance.

NYMPHA D. GUEMO
Schools Division Superintendent

BudS/stm
10/22/2026

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