Republika ng Pilipinas
Kagawaran ng Edukasyon
REHIYON V (BIKOL)
TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD IRIGA

DEPARTMENT OF EDUCATION
SDO-Iriga City RECORDS SECTION
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October 30, 2026

DIVISION MEMORANDUM
No. 558 , s. 2026

DISSEMINATION OF REGIONAL MEMORANDUM NO. 01452, S. 2026 (ADDENDUM TO RM NO. 01374, S. 2026 ON THE SUBMISSION OF APPROVED FY 2027 BUDGET EXECUTION DOCUMENT NO. 2 - PHYSICAL PLAN)

To : Assistant Schools Division Superintendent
Chiefs, SGOD & CID
OIC – Public Schools District Supervisors
Division Planning Officer
Division Program Owners/Focal Persons
All Others Concerned

1. This Office disseminates the enclosed **Regional Memorandum No. 01452, s. 2026 dated October 27, 2026, titled "Addendum on RM No. 01374, s. 2026 on the Submission of Approved FY 2027 Budget Execution Document No. 2 (Physical Plan)."**

2. In compliance with the enclosed directive, **all SDO Program Owners/Focal Persons are instructed to prepare and submit their corresponding targets per outcome and output indicator to the Division Planning Officer on or before November 4, 2026.** This is to ensure the timely encoding of targets into the shared link (**https://bit.ly/TemplateFY2027BEDNo2**) and inclusion in the DBM Unified Reporting System (URS) on or before November 10, 2026.

3. Dissemination of and strict compliance with this Memorandum is desired.

MARIA-MAGNOLIA F. BRIOSO, CESO VI
OIC - Schools Division Superintendent

Ref.: RM No. 01452, s. 2026
To be indicated in the Perpetual Index
under the following subject

BUDGET EXECUTION DOCUMENT **PHYSICAL PLAN** **REQUIREMENTS**

PRS/lbf
10/30/2026

Republic of the Philippines
Department of Education
REGION V - BICOL

Records Section, Regional Office No. V
RELEASED
18976
By: Date: OCT 28 2026

27 Oct 2026

REGIONAL MEMORANDUM
No. 01452, s. 2026

ADDENDUM ON RM NO. 01374, S. 2026 ON THE SUBMISSION OF APPROVED FY 2027 BUDGET EXECUTION DOCUMENT NO. 2 (PHYSICAL PLAN)

To : Assistant Regional Director
Schools Division Superintendents
Chiefs of Functional Divisions, *this Office*
Chief Education Supervisors, CID and SGOD
Selected Regional Office Program Owners
RO/SDO Planning Officers
All Others Concerned

1. In line with Regional Memorandum No. 01374, s. 2026, all concerned are informed of the attached physical targets indicated in the FY 2027 Budget Execution Document No. 2 (BED No. 2) set by the Central Office for every Regional Office.

2. Accordingly, Regional Office (RO) and Schools Division Office (SDO) focal persons are requested to submit their corresponding targets per outcome and output indicator to their respective Planning Officers on or before **November 4, 2026**. This will ensure timely inclusion in the Unified Reporting System (URS) of DBM BED No. 2 on or before November 10, 2026.

3. Regional Office focal persons are advised to access the BED No. 2 template via **https://bit.ly/TemplateFY2027BEDNo2** and encode the required minimum target per SDO in Column D (highlighted in yellow). Likewise, SDO focal persons shall submit their targets to their respective SDO Planning Officers, who will then encode the data into the shared link.

PPAs	Outcome/ Output Indicators	RO Focal Person/ Remarks	SDO In-charge
Education Policy Development Program	Number of education researches completed	EPS HALLEN R. MONREAL	SEPS, PRS
Basic Education Inputs Program	Percentage of public schools meeting the standard ratio for teachers for: Elementary, JHS, and SHS	None (RO Target is from the average target of SDO)	SDO Planning Officer
	Number of newly-created teaching positions	The target set by CO is zero.	SDO HRMO
Inclusive Education Program	Percentage of learners enrolled in:		

PPAs	Outcome/ Output Indicators	RO Focal Person/ Remarks	SDO In-charge
	a. Special Education (SNED) – public	EPS TERESA T. BUASAN	EPS/Coordinator SNED in-charge
	b. Arabic Language Islamic Values Education (ALIVE) - public and private	EPS MARIA AYRIN B. ADRIANO	EPS/ Coordinator ALIVE in-charge
	c. Indigenous Peoples Education (IPED) – public	EPS MA. LEILANI R. LORICO	EPS/ Coordinator IPED in-charge
	d. Alternative Learning System (ALS)	EPS JAY S. OLIQUINO	EPS/ Coordinator SNED in-charge
	Percentage of learners provided with learning resources	EPS JOSHUA E. OYON-OYON	EPS/ Coordinator in-charge, LRMS
	Number of schools offering the following programs:		
	a. ALIVE - public and private	EPS MARIA AYRIN B. ADRIANO	EPS/ Coordinator ALIVE in-charge
	b. Indigenous Peoples Education (IPED) – public	EPS MA. LEILANI R. LORICO	EPS/ Coordinator IPED in-charge
	c. SNED – public	EPS TERESA T. BUASAN	EPS/ Coordinator SNED in-charge
	Number of public schools provided with learning resources	EPS JOSHUA E. OYON-OYON	
Support to Schools and Learners Program	Retention rate a. Elementary b. Secondary (Grade 7 to 12)	Chief GRACE C. RABELAS	CID Chief
	Completion rate a. Elementary b. Secondary (Grade 7 to 12		
	Proportion of the learners achieving at least nearly proficient in National Achievement Test (NAT) a. Elementary (Grade 6) b. Junior High School (Grade 10) c. c. Senior High School (Grade 12)	EPS LOYD H. BOTOR	EPS/ PSDS / Coordinator Assessment
	Number of learners benefiting from the School Based Feeding Program	MS. MARITES O. RABULAN	SDO Nurse in-charge
Education Human Resource Development Program	Percentage of schools achieving the target number of LAC sessions annually	SEPS PARALUMAN M. TORREGOZA	SEPS HRTD/ Coordinator In-charge

PPAs	Outcome/ Output Indicators	RO Focal Person/ Remarks	SDO In-charge
	Number of public-school teachers and teaching-related staff trained		

4. Immediate dissemination of and strict compliance with this Memorandum is desired.

GILBERT T. SADSAD
Regional Director

To be indicated in the Perpetual Index
under the following subjects

BUDGET EXECUTION DOCUMENT
PHYSICAL PLAN
REQUIREMENTS

PPRD/rtb/msc
10/27/2026

Preparation of Budget Execution Document (BED 2)

Policy Cover

DBM Circular Letter No. 2022-14 dated 28 October 2022 titled "Prescribing Guidelines for the preparation and submission of the Annual Budget Execution Plans Covering the Fiscal Year (FY) 2023 Budget and Thereafter"

Purpose of BED 2

- Translates the approved budget into physical targets.
- Serves as a basis for performance monitoring, ensuring that spending leads to measurable results.

Schedule/Deadline of Submission

- NEP Level : 30 November of the current year
- GAA Level : 15-days after the approval of the GAA *(in case there were any changes made by Congress i.e., decrease, increase or other modifications for existing programs and projects or introduction of new items)*

Structure of BED 2

Organizational Outcomes / Performance Indicators	Baseline	Current Year Accomplishments				Physical Target: Succeeding year (by quarter)	Variance	Remarks
		GAA Targets	Actual (quarter range)	Estimate (quarter range	Total			
Access of every Filipino to an enhanced basic education program enabling them to prepare for further education and the world of work achieved								
EDUCATION POLICY DEVELOPMENT PROGRAM								
Outcome Indicators								
Percentage of completed education researches used for policy development	282% 1,577	100% 955	0% 0	100% 955	100% 955	100% 691	0%	
Output Indicators								
Number of education research completed	1,577	955	55	900	955	691	-264	

Overview of BED 2 Layout

FY 2027 PHYSICAL PLAN

Department : DEPARTMENT OF EDUCATION
Agency : Office of the Secretary
Operating Unit : Central Office
Organization Code : 070010100000

Organizational Outcomes / Performance Indicators	Baseline	Current Year Accomplishments				Physical Target: Succeeding year (by quarter)	Variance	Remarks
		GAA Targets	Actual (quarter range)	Estimate (quarter range	Total			
Access of every Filipino to an enhanced basic education program enabling them to prepare for further education and the world of work achieved								
EDUCATION POLICY DEVELOPMENT PROGRAM								
Outcome Indicators								
Output Indicators								

Prepared by:

Planning Head Finance Head

Recommending Approval:

Assistant Region Director

Approved by:

Region Director

FY 2027 BED 2 NEP

September 2026

FY 2027 Physical Plan based on the Revised Budget Execution Document No. 2 (BED-2)

Organizational Outcomes / Performance Indicators	FY 2027 Targets	Data Source
EDUCATION POLICY DEVELOPMENT PROGRAM		
Outcome Indicators		
1. Percentage of completed education researches used for policy development	100% (933)	CO PPS-PRDD
2. Percentage of satisfactory feedback from clients on issued policies	84%	CO PPS-PRDD
Output Indicators		
1. Number of policies formulated, reviewed, and issued	25	CO PPS-PRDD
2. Number of education researches completed	933	CO PPS-PRDD; BEA RO – PPRD
3. Number of proposed policies reviewed	31	CO PPS-PRDD, Legal Service

Accountable Office: Regional Office

POLICY AND RESEARCH PROGRAM

REGION	Target
Regional Office - NCR	24
Regional Office - I	23
Regional Office - CAR	23
Regional Office - II	282
Regional Office - III	50
Regional Office - IVA	30
Regional Office - IVB	70
Regional Office - V	65
Regional Office - VI	16

REGION	Target
Regional Office - VII	50
Regional Office - VIII	25
Regional Office - IX	60
Regional Office - X	37
Regional Office - XI	48
Regional Office - XII	80
Regional Office - XIII	25
Regional Office - NIR	25

FY 2027 Physical Plan based on the Revised Budget Execution Document No. 2 (BED-2)

Organizational Outcomes / Performance Indicators	FY 2027 Targets	Data Source
BASIC EDUCATION INPUTS PROGRAM		
Outcome Indicators		
1. Percentage of public schools meeting the standard ratio for teachers		
a. Elementary	99.72% (37,352/37,457)	CO – SED-BHROD
b. Junior High School	96.61% (9,953/10,302)	CO – SED-BHROD
c. Senior High School	96.74% (7,291/7,537)	CO – SED-BHROD
2. Percentage of public schools meeting the standard ratio for classrooms		
a. Grades 1-10	52% (24,235)	CO - EFD
b. Senior High School	50% (4,028)	CO - EFD
3. Percentage of public schools provided with ICT package (schools with electricity)		
a. Elementary	99% (36,907/37,344)	CO - ICTS
b. Junior High School	99% (10,396/10,486)	CO - ICTS
c. Senior High School	98% (7,527 / 7,676)	CO - ICTS
Accountable Office: Regional Office		

FY 2027 Physical Plan based on the Revised Budget Execution Document No. 2 (BED-2)

Organizational Outcomes / Performance Indicators	FY 2027 Targets	Data Source
BASIC EDUCATION INPUTS PROGRAM		
Output Indicators		
1. Number of:		
a. New classrooms constructed	700	CO - EFD
b. New classrooms on-going construction	5,887	
c. Textbooks and Instructional/ learning materials procured for printing and delivery*	25,996,563	CO -BLR
2. Number of equipment procured for distribution:		
a. Science and Math (pieces)	1,038,938	CO - BLR
b. Technical and Vocational Livelihood (pieces)		CO - BLR
c. Information Communication Technologies (ICT) packages	13,344	CO – ICTS
3. Number of newly-created teaching positions filled up	0 created	CO – SED-BHROD
	0 filled-up	RO

Accountable Office: Regional Office

FY 2027 Physical Plan based on the Revised Budget Execution Document No. 2 (BED-2)

Organizational Outcomes / Performance Indicators	FY 2027 Targets	Data Source
INCLUSIVE EDUCATION PROGRAM		
Outcome Indicators		
1. Percentage of learners enrolled in:		
a. SNED (public)	2.11% (556,310/26,314,377)	CO-BLD; PPS-EMISD
b. ALIVE (both public and private)	0.95% (249,636/26,314,377)	CO –BLD; PPS-EMISD
c. IPED (public)	2.13% (560,732/26,314,377)	CO-BLD; PPS-EMISD
d. Alternative Learning System	2.36% (622,131/26,314,377)	CO-BAE; PPS-EMISD
2. Percentage of learners provided with learning resources	72.21% (19,001,791/26,314,377)	CO - BLR

Accountable Office: Regional Office

FY 2027 Physical Plan based on the Revised Budget Execution Document No. 2 (BED-2)

Organizational Outcomes / Performance Indicators	FY 2027 Targets	Data Source
INCLUSIVE EDUCATION PROGRAM		
Output Indicators		
1. Number of schools offering the following programs:		
a. ALIVE	2,290	CO - BLD, RO
b. IPED	4,471	CO - BLD, RO
c. SNED	36,230	CO - BLD, RO
2. Number of public schools provided with learning resources	47,846	CO - BLR, RO
3. Percentage of reported errors in learning resources addressed	100%	CO - BLR

Accountable Office: Regional Office

Special Needs Education Program

REGION	Target	
	Learner	School
Regional Office - NCR	45,632	875
Regional Office - I	36,021	2,391
Regional Office - CAR	14,791	1,617
Regional Office - II	35,753	2,405
Regional Office - III	36,074	2,447
Regional Office - IVA	59,323	2,956
Regional Office - IVB	18,455	1,839
Regional Office - V	**41,255**	**2,987**
Regional Office - VI	36,312	2,622

REGION	Target	
	Learner	School
Regional Office - VII	31,460	2,433
Regional Office - VIII	15,789	2,381
Regional Office - IX	39,231	2,388
Regional Office - X	15,646	1,310
Regional Office - XI	67,027	2,247
Regional Office - XII	27,322	1,891
Regional Office - XIII	15,176	1,645
Regional Office - NIR	21,043	1,796

Madrasah Education Program

REGION	Target	
	Learner	School
Regional Office - NCR	6,163	215
Regional Office - I	799	23
Regional Office - CAR	551	30
Regional Office - II	338	15
Regional Office - III	2,271	130
Regional Office - IVA	5,667	289
Regional Office - IVB	6,278	100
Regional Office - V	**847**	**36**
Regional Office - VI	693	18

REGION	Target	
	Learner	School
Regional Office - VII	4,674	75
Regional Office - VIII	581	40
Regional Office - IX	91,781	437
Regional Office - X	47,369	394
Regional Office - XI	11,656	165
Regional Office - XII	68,625	235
Regional Office - XIII	1,074	70
Regional Office - NIR	269	18

Indigenous People Education Program

REGION	Target	
	Learner	School
Regional Office - I	15,018	217
Regional Office - CAR	176,788	1,545
Regional Office - II	67,186	436
Regional Office - III	10,453	75
Regional Office - IVA	3,701	48
Regional Office - IVB	32,479	244
Regional Office - V	**4,567**	**42**
Regional Office - VI	21,512	183

REGION	Target	
	Learner	School
Regional Office - VII	1,112	10
Regional Office - VIII	330	19
Regional Office - IX	67,864	521
Regional Office - X	35,034	276
Regional Office - XI	70,011	452
Regional Office - XII	39,129	247
Regional Office - XIII	11,110	126
Regional Office - NIR	4,438	30

Alternative Learning System

REGION	Target Learner
Regional Office - NCR	43,704
Regional Office - I	23,765
Regional Office - CAR	8,128
Regional Office - II	22,114
Regional Office - III	50,747
Regional Office - IVA	51,052
Regional Office - IVB	26,427
Regional Office - V	**65,255**
Regional Office - VI	26,295

REGION	Target Learner
Regional Office - VII	34,910
Regional Office - VIII	37,747
Regional Office - IX	29,956
Regional Office - X	46,749
Regional Office - XI	52,511
Regional Office - XII	42,146
Regional Office - XIII	29,793
Regional Office - NIR	30,832

Learning Resources

REGION	Target	
	Learner	School
Regional Office - I	1,861,365	782
Regional Office - CAR	900,788	2,860
Regional Office - II	301,458	1,840
Regional Office - III	667,546	2,535
Regional Office - IVA	2,154,964	3,725
Regional Office - IVB	2,807,879	3,496
Regional Office - V	**695,735**	**2,411**
Regional Office - VI	1,327,014	3,876

REGION	Target	
	Learner	School
Regional Office - VII	1,238,359	2,832
Regional Office - VIII	953,502	4,175
Regional Office - IX	824,334	3,019
Regional Office - X	1,010,114	2,529
Regional Office - XI	1,044,668	2,225
Regional Office - XII	904,177	2,170
Regional Office - XIII	601,113	2,102
Regional Office - NIR	865,667	2,245

FY 2027 Physical Plan based on the Revised Budget Execution Document No. 2 (BED-2)

Organizational Outcomes / Performance Indicators	FY 2027 Targets	Data Source
SUPPORT TO SCHOOLS AND LEARNERS PROGRAM		
Outcome Indicators		
1. Retention rate (SY 2026-2027)		
a. Elementary	98.82%	CO-PPS-EMISD, RO
b. Secondary (Grade 7 to 12)	96.64%	CO-PPS-EMISD, RO
2. Completion Rate (SY 2026-2027)		
a. Elementary	95.73%	CO-PPS-EMISD, RO
b. Secondary (Grade 7 to 12)	85.00%	CO-PPS-EMISD, RO
3. Proportion of learners achieving at least nearly proficient in the National Achievement Test (SY 2026-2027)		
a. Elementary (G6)	67%	CO-BEA, RO
b. Junior High School (G10)	50%	CO-BEA, RO
c. Senior High School (G12)	28%	CO-BEA, RO

Accountable Office: Regional Office

FY 2027 Physical Plan based on the Revised Budget Execution Document No. 2 (BED-2)

Organizational Outcomes / Performance Indicators	FY 2027 Targets	Data Source
SUPPORT TO SCHOOLS AND LEARNERS PROGRAM		
Output Indicators		
1. Number of learners benefitting from the "School Feeding Program"	3,699,423	CO-BLSS, RO
2. Number of grantees	2,323,443	
a. Education Service Contracting (ESC)	947,059	CO-GASS
b. Senior High School Voucher	1,259,234	CO-GASS
c. Joint Delivery Voucher Program	117,150	CO-GASS

Accountable Office: Regional Office

School-Based Feeding Program

REGION	Target Learner
Regional Office - NCR	43,704
Regional Office - I	23,765
Regional Office - CAR	8,128
Regional Office - II	22,114
Regional Office - III	50,747
Regional Office - IVA	51,052
Regional Office - IVB	26,427
Regional Office - V	**233,138**
Regional Office - VI	26,295

REGION	Target Learner
Regional Office - VII	34,910
Regional Office - VIII	37,747
Regional Office - IX	29,956
Regional Office - X	46,749
Regional Office - XI	52,511
Regional Office - XII	42,146
Regional Office - XIII	29,793
Regional Office - NIR	30,832

FY 2027 Physical Plan based on the Revised Budget Execution Document No. 2 (BED-2)

	Organizational Outcomes / Performance Indicators	FY 2027 Targets	Data Source
EDUCATION HUMAN RESOURCE DEVELOPMENT PROGRAM			
Outcome Indicators			
1.	Increase in percentage of public schools conducting schools learning action cell sessions	N/A	CO-NEAP, RO
2.	Percentage of schools achieving the target number of LAC sessions annually	100% (46,286/46,286)	CO-NEAP, RO
Output Indicators			
1.	Number of public school teachers and teaching-related staff trained	486,967	CO-NEAP, RO

Accountable Office: Regional Office

FY 2027 Physical Plan based on the Revised Budget Execution Document No. 2 (BED-2)

Number of Trained Teachers

SDO	Physical Target
SDO Albay	1,770
SDO Camarines Norte	1,090
SDO Camarines Sur	3,443
SDO Catanduanes	779
SDO Masbate	2,064
SDO Sorsogon	1,601
SDO Iriga City	166
SDO Legazpi City	231
SDO Ligao City	223
SDO Masbate City	167
SDO Naga City	201
SDO Sorsogon City	291
SDO Tabaco City	196

Accountable Office: Regional Office

Parameters / Notes in computing certain outcome indicators

Indicator	Parameters / Notes
1. Percentage of public schools meeting the standard ratio for teachers	Annex schools combined with mother/main school 1 teacher : 45 learners
2. Percentage of learners enrolled in: SNED (public) ALIVE (both public and private) IPED (public) Alternative Learning System	Region/SDO provided by Central over total national enrollment net of BARMM & ISO + ALS net of BARMM