



Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
Schools Division of Tabuk City



Office of the Schools Division Superintendent

Reference No.:RU-2026-003

September 1, 2026

DIVISION MEMORANDUM
No. 389, s. 2026

**CONDUCT OF THE SECOND QUARTER
PROGRAM IMPLEMENTATION REVIEW (PIR)**

To: Assistant Schools Division Superintendent
CID and SGOD Chiefs
Program Owners
Education Program Supervisors
Public Schools District Supervisors

1. In reference to **Regional Memorandum No. 619, s. 2026**, entitled "*Conduct of the Second Quarter Virtual Program Implementation Review (PIR) with the Schools Division Offices*," the Schools Division Office of Tabuk City shall conduct its **Second Quarter Program Implementation Review (PIR)**.

2. The Division PIR shall serve as a management mechanism for assessing the implementation of Programs, Projects, and Activities (PPAs) against approved targets, analyzing physical and financial performance, identifying implementation gaps and bottlenecks, and determining appropriate corrective measures and ways forward.

3. The activity shall be conducted as follows:

PARTICULARS	DETAILS
Date	September 2, 2026
Time	9:00 A.M. onwards
Venue	2nd Floor Conference Hall (Kagitingan Hall), SDO Tabuk City
Mode	Hybrid – Face-to-Face and Virtual
Virtual Link	To be provided to concerned participants before the activity starts

4. The official virtual meeting link shall be disseminated to concerned participants before the commencement of the activity.

5. The following officials and personnel are directed to attend and actively participate in the Division PIR:

- Assistant Schools Division Superintendent;
- Chief Education Supervisors of the Curriculum Implementation Division;
- Chief Education Supervisors of the School Governance and Operations Division;
- Program Owners;
- Education Program Supervisors; and
- Public Schools District Supervisors.



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6. The Division PIR aims to:

- a. assess the **physical, financial, and timely accomplishment** of PPAs against approved second-quarter targets;
- b. determine the extent of accomplishment and variance of PPAs funded through **continuing funds, current funds/MOOE, and downloaded funds**, as applicable;
- c. identify **gaps, bottlenecks, implementation issues, and operational concerns** affecting the delivery of PPAs;
- d. assess the **physical, financial, and timely accomplishment** of PPAs against approved second-quarter targets;
- e. determine the extent of accomplishment and variance of PPAs funded through **continuing funds, current funds/MOOE, and downloaded funds**, as applicable;
- f. identify **gaps, bottlenecks, implementation issues, and operational concerns** affecting the delivery of PPAs;
- g. determine the **facilitating factors, good practices, and management interventions** that contributed to the achievement of targets;
- h. identify **time-sensitive and interdependent activities** requiring coordinated action among concerned offices;
- i. formulate **specific corrective and preventive measures** to address identified implementation concerns; and
- j. establish clear **ways forward, responsible offices/persons, and time-lines** for succeeding implementation.

7. All **Program Owners** shall ensure that their respective PIR reports are **complete, accurate, validated, and ready for presentation** using the prescribed PIR template.

8. The report shall present, as applicable:

1. PPA and approved target;
2. actual physical accomplishment;
3. timeliness of implementation;
4. financial target and obligation;
5. physical and financial variance;
6. reasons for variance or non-accomplishment;
7. facilitating factors and good practices;
8. gaps and bottlenecks;
9. operational concerns requiring management action;
10. interdependencies and time-sensitive activities;
11. corrective measures and recommendations; and
12. lessons learned and ways forward.





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9. During the review, Program Owners shall clearly address the following:

- a. **Accomplishment:**
What outputs were accomplished as planned in terms of **quantity, efficiency, and timeliness**? What outputs were not accomplished?
- b. **Facilitating Factors:**
What factors contributed to the achievement of the quarter's objectives?
- c. **Gaps and Bottlenecks:**
For low or non-accomplishment, what specific gaps, constraints, or bottlenecks affected implementation?
- d. **Operational Concerns:**
What concerns relating to **implementer competencies, adequacy of resources, policy, planning, monitoring and evaluation, coordination, and internal controls** need to be addressed?
- e. **Interdependencies:**
What activities or deliverables are dependent on other offices, components, resources, or preceding actions and therefore require coordinated and time-bound implementation?
- f. **Lessons Learned:**
What lessons and good practices should be **sustained, improved, replicated, or institutionalized**?

10. To ensure that the PIR is **technical, focused, and results-oriented**:

- a. Presentations shall focus on **results and performance against targets**, rather than merely on activities conducted.
- b. All reported accomplishments shall be supported by **appropriate and verifiable data or evidence**.
- c. Significant variances shall be explained in terms of their **causes, effects, and required interventions**.
- d. Corrective actions shall be **specific, actionable, time-bound, and assigned to responsible offices/persons**.
- e. Concerns requiring action beyond the authority of the Program Owner shall be **elevated to the appropriate management level**.
- f. All participants shall actively participate in the **validation, analysis, discussion, and resolution of implementation concerns**.

11. **Program Owners** shall:

- present the accomplishment and performance of their assigned PPAs;
- explain significant variances and implementation issues;
- identify gaps and root causes;
- recommend appropriate interventions; and
- commit to specific corrective actions and timelines.





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12. Education Program Supervisors and Public Schools District Supervisors shall:

- provide technical inputs during the review;
- validate implementation concerns and accomplishments, as appropriate; and
- assist in determining appropriate interventions and follow-through actions.

13. Chief Education Supervisors and ASDS shall:

- provide technical and management direction;
- facilitate the resolution of cross-functional concerns;
- identify matters requiring Division-level intervention; and
- ensure that agreed management actions are appropriately acted upon.

14. The proceedings shall be properly documented. All identified concerns, agreements, interventions, responsible offices/persons, and timelines shall be captured as **management action points** for monitoring and follow-through.

15. The PIR shall ultimately establish a clear management action chain:

**PLAN → ACCOMPLISHMENT → VARIANCE ANALYSIS → ROOT CAUSE →
CORRECTIVE ACTION → ACCOUNTABILITY → TIMELINE → MONITORING**

16. All concerned officials and personnel are directed to attend and actively participate in the Second Quarter Performance Implementation Review (PIR). Face-to-face participants shall proceed to the 2nd Floor Conference Hall (Kagitingan Hall), while those participating virtually shall join through the official online link to be provided before the activity. All participants are expected to ensure their readiness, connectivity, required reports, supporting data, and presentation materials prior to the start of the review to facilitate an orderly, evidence-based, and productive discussion.

17. For your information, guidance and compliance with this Memorandum is hereby directed.

CHRISTOPHER C. BENIGNO, PhD, EdD, CESO VI
Assistant Schools Division Superintendent
OIC-Schools Division Superintendent

