



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



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Office of the Schools Division Superintendent

October 14, 2026

DIVISION MEMORANDUM

No. 491, s. 2026

**GUIDELINES ON THE IMPLEMENTATION OF PROGRAMS, PROJECTS, AND
ACTIVITIES (PPA) FOR THE FOURTH QUARTER AND FIRST QUARTER OF FY 2027**

To: Assistant Schools Division Superintendent
Chief Education Supervisors – CID and SGOD
All Program Holders
Public School District Supervisors
All School Heads of Public Elementary and Secondary/Integrated Schools
All Others Concerned

1. Following the results of the 1st Semester and 3rd Quarter Program Implementation Review (PIR), this Memorandum is hereby issued to provide operational directives in ensuring the efficient execution, financial accountability, and physical delivery of all Programs, Projects, and Activities (PPAs) across the Division Office and schools.

2. While the Division achieved substantial physical and financial performance gains in key program outputs in professional development for our teachers, SBFP beneficiaries, SNED program implementing schools, research completions, and school LAC sessions, implementation bottlenecks persist. These include, among others, delayed fund releases, unavailability of external resource speakers, and strict adherence to the time-on-task policy of the instructional block under the three-term school calendar. To address these implementation issues, all program owners, school heads, and administrative personnel shall strictly abide by the following guidelines:

- a. **Completion and Obligation Timelines.** All remaining PPAs under the 2026 AIP and other operational plans - funded out of current division MOOE, continuing funds, or Sub-Allotment Release Orders (Sub-AROs) - must be fully implemented or obligated by December 23, 2026.
- b. **Financial Balances.** Remaining financial balances from implemented PPAs shall be immediately reallocated and obligated to support activities directly aligned or within their original scope.

Program holders and the budget unit are expected to collaborate closely in this regard. The budget unit shall maintain platforms for the posting of financial status.

- c. **Strict Rescheduling.** Any activity based on AIP and other operational plans scheduled in the fourth quarter that conflicts with other intervening activities may be rescheduled only once. Should conflicts arise with the second schedule, competing activities must yield to ensure the rescheduled planned activity is implemented before year-end.

Pre-registration is to be in place, especially in learning and development activities, to ensure attendance of participants. Where external resource speakers are engaged, the program holder shall coordinate closely with them to ensure their availability during the activity, while maintaining a backup resource persons whenever practicable.



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- d. **Convergence of Activities.** Any activities with traces of similarities shall be merged and implemented at once or simultaneously.
- e. **Early Procurement Activities (EPA) for FY 2027.** Program holders whose activities are funded by 2027 MOOE and recently received Sub-ARO must submit in advance the necessary implementation documents, among others, like Work and Financial Plan (WFP), Activity Requests (ARs), and Purchase Requests (PRs), following Bids and Awards Committee (BAC) timelines, to allow the conduct of EPA. Preparation for FY 2027 EPA must proceed immediately to ensure timely implementation in the coming year.
- f. **Fund Utilization and Immediate Liquidation.** Program focal persons must maximize budget utilization through timely execution, proper management of savings, and strict alignment of expenditures with approved program objectives.

All activities funded by MOOE and Sub-ARO must be liquidated immediately upon activity completion. Complete terminal reports, accomplishment reports, Means of Verification (MOVs), and supporting financial documents must be submitted within 10 working days following the completion of any activity.

- g. **Carry-over PPAs for Q1 2027 implementation.** Re-entry plans for deferred or unaccomplished PPAs are generally discouraged, as all deliverables are expected to be met within the current fiscal year. If such a case is unavoidable due to exceptional circumstances, scheduling is strictly restricted to the first quarter of FY 2027.

All Q1 2027 catch-up activities and re-entry interventions must be completed within the first quarter to ensure the full FY 2027 PPAs can be executed without delay in the succeeding quarters. Functional divisions and schools must execute re-entry strategies for deliverables missed at the end of the year.

- h. **Monitoring, Evaluation, and Technical Assistance (TA).** The main consideration of this process is ensuring quality implementation and the attainment of defined education output and outcome indicators. Thus, functional Divisions, program focal persons, and school heads must institutionalize regular progressive PIR to monitor physical and financial progress, track missed targets, and document good practices, lessons learned, and provide recommendations for policy direction.

Immediate and intensified targeted TA must be provided by the management to the division program focal persons and schools through the PSDSs, especially to those showing recurring implementation delays or reporting difficulties.

Further, this Division is continuously exploring digital platforms to strengthen transparency and accountability in PPA implementation and reporting mechanisms. Thus, everyone is encouraged to support and utilize such a program intelligence system that may be deployed later. A separate memorandum shall be issued for the purpose when such system is already available.

- 3. Immediate and wide dissemination of and strict compliance with this Memorandum is desired.


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OIC-Schools Division Superintendent 