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

DIGITALLY RELEASED
DATE: November 19, 2026
TIME: 9:22 a.m.
BY: Kristine Keith Ambatang
SDO TABUK CITY
RECORDS UNIT
Reference Number: RU-2026-160

November 18, 2026

DIVISION MEMORANDUM
No. 535 , s. 2026

GUIDELINES ON THE EARLY SUBMISSION OF ACCOMPLISHMENT DATA FOR BUDGET ACCOUNTABILITY REPORT NO. 1 (BAR 1)

To: Assistant Schools Division Superintendent
Chief Education Supervisors
All Personnel Concerned with PREXC-Based Programs and Indicators
Public School District Supervisors
All School Heads of Implementing Unit Schools
All Others Concerned

1. In compliance with the reporting guidelines of the Department of Budget and Management (DBM) and the Department of Education (DepEd) regarding the Program Expenditure Classification (PREXC), this Office reiterates the strict and timely submission of the Quarterly Physical Report of Operation, known as the Budget Accountability Report No. 1 (BAR 1).

2. The BAR 1 serves as the primary tool to measure the agency's actual physical accomplishments against the physical targets set and approved in the Budget Execution Document No. 2 (BED 2). Timely consolidation of this data is critical to accurately reflect the Schools Division's operational performance and transparency.

3. In view of this, all concerned Focal Persons responsible for the programs and indicators reflected in the BED2 and BAR1 are hereby directed to submit their validated physical accomplishment data early, immediately after the close of each quarter where physical targets are indicated.

4. To ensure seamless consolidation, the following timelines and guidelines shall be strictly observed:

a. **Submission Deadline**. All physical accomplishment data must be submitted to the School Governance and Operations Division (SGOD) – School Monitoring and Evaluation Section (SMME).

Reporting Quarter	Coverage Period	Submission Deadline
1st Quarter	January-March	On or before April 5
2nd Quarter	April-June	On or before July 5
3rd Quarter	July-September	On or before October 5

4th Quarter	October-December	On or before January 5 of the succeeding year or as directed for earlier submission by December

Whenever possible, concerned focal persons are encouraged to submit the accomplishment data earlier than the prescribed deadlines to facilitate validation and consolidation.

b. **Alignment with BED2**. Reported accomplishments must directly correspond to the specific PREXC performance indicators and targets explicitly identified in the BED 2 for the respective quarter.

c. **Justification of Variances**. In cases of significant variances (underperformance or overperformance) between the BED 2 targets and the BAR 1 physical accomplishments, concerned focal persons are required to attach a brief narrative justification detailing the bottlenecks, catch-up plans, or factors that led to the variance.

d. **Data Accuracy**. Program/Indicator Focal Persons shall ensure the completeness, accuracy, and timeliness of submitted data, maintain and provide supporting documents as may be required during validation, and, whenever necessary, coordinate with concerned offices and units for data verification.

Division Chiefs (SGOD and CID), Section or Unit Heads (OSDS), or School Heads, as the case may be, shall review and certify the accuracy of reports submitted by their respective focal persons and ensure compliance with the prescribed reporting timelines.

5. Delayed submissions from individual program focals cause cascading delays in the Division's overall compliance with Regional and Central Office deadlines. As such, indicator owners shall be held accountable for any unsubmitted or late accomplishment reports.

6. For all **Implementing Unit Schools**, the preparation of report shall follow these guidelines. Reports shall be submitted directly to the DBM through the prescribed reporting mechanism like the Unified Reporting System (URS), copy furnished the Division Office.

7. For clarifications and assistance, please coordinate directly with the Planning Officer, the Budget Officer, or SMME (for the Division-Based personnel), or the designated planning/budget personnel (for the IU schools).

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

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

sgod/smme/kaa/DM-2026-BAR1_RptTimeline
November 18, 2026