



Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION

21 Oct 2026

REGIONAL MEMORANDUM

No. 240 s. 2026

**ENHANCED CONTEXTUALIZED GUIDELINES FOR THE TARGET SETTING
IN BED 2 AND ACCOMPLISHMENTS REPORTING IN BAR 1**

To: Schools Division Superintendents
Division Planning Officers
Division SMME In-charge

1. This is in reference to Region Memorandum PPRD-2025-046, titled "*Guidelines for Target Setting in BED 2 and Accomplishment Report in BAR 1.*"
2. Pursuant to the agreements reached during the Workshop on the Formulation, Consolidation, and Firming-up of FY 2027 BED 2 conducted on October 7-9, 2026, this Office disseminates the **Enhanced Guidelines for Target Setting in Budget Execution Document (BED) 2 and Accomplishment Reporting in Budget Accountability Report (BAR) 1** for guidance and compliance of all concerned.
3. Refer to Enclosure 1 for specific details.
4. For inquiries and clarifications, contact Glenn A. Bisnar, DM, CES-PPRD through glenn.bisnar@deped.gov.ph, Lovely Z. Ramos, Planning Officer III through lovelyz.ramos@deped.gov.ph or Cristine Jane E. Aguillon, Administrative Officer II through cristinejane.aguillon@deped.gov.ph.
5. For information and urgent compliance of all concerned.


ATTY. ALBERTO T. ESCOBARTE, CESO II
Regional Director

Enclosure: ENHANCED GUIDELINES FOR THE TARGET AND ACCOMPLISHMENTS

Reference: RM PPRD-2025-046

Allotment: None

To be indicated in the Perpetual Index
under the following subject:

PLANNING

LZR/PPRD/RM-ENHANCED CONTEXTUALIZED GUIDELINES FOR THE TARGET SETTING IN BED 2 AND ACCOMPLISHMENTS
REPORTING IN BAR 1
062/October 20, 2026

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Enclosure 1 to Region Memorandum No. 240 s. 2026:

ENHANCED GUIDELINES FOR THE TARGET AND ACCOMPLISHMENTS				
Timeline		Budget Execution Document (BED) 2	Budget Accountability Report (BAR) 1	Applicability and Coverage
		Targets for the next Fiscal Year are set on the current FY and submitted on or before November 30 of the current FY	Accomplishments are counted quarterly and submitted on the 10th day after the end of the quarter	
Regional Office		Planning Officer III (PPRD)	BAR 1 in-charge from QAD	
Schools Division Offices		Planning Officer III Program Holders as Identified	SMME Program Holders as identified	
Implementing Units		School Head/Identified focal person	School Head/Identified focal person	
Number of Researches completed	Responsible Person	<i>SEPS for Planning and Research</i>	<i>SEPS for Planning and Research</i>	
	Agreement	Targets come from BERF researches and Non-BERF researches to be finished within the Fiscal Year shall be counted.	- Accomplishments come from BERF and Non-BERF researches finished within the Fiscal Year shall be counted. - Remarks shall be submitted to identify the completed BERF and Non-BERF researches.	<i>1st to 4th quarter</i>
Percentage of Schools Meeting the Standard Ratio of	Responsible Person	Planning Officers	Planning Officers	
	Agreement	Targets come from the	Accomplishments come from Planning	<i>4th quarter</i>



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Teachers (Elementary, JHS,SHS)		planning officers	Officers based on the latest available data	
Number of newly-created teaching positions filled up	Responsible Person Agreement	Personnel in-charge Targets shall be based on the latest teaching allocation for the FY as downloaded by Central Office.	Personnel in-charge Accomplishments shall be based on the total number of teaching positions filled-up on the identified quarter	2nd, 3rd or 4th quarter as allocation received in Summer for 1st batch and 2nd batch follow within the months of 3rd or 4th quarter
Percentage of Learners provided with learning resources	Responsible Person Agreement	Learning Resource in-charge Target shall include all learners with learning resources/materials of any kind within the Fiscal year.	Learning Resource in-charge Accomplishment shall include all learners with learning resources/materials of any kind within the Fiscal year.	BOSY enrollment data 4th quarter
Percentage of learners enrolled in: - ALIVE - IPED - SNED - ALS	Responsible Person Agreements	Program Holder in coordination with Planning Officer III - The target shall include actual learners enrolled in ALIVE implementing/ /IPED implementing/ ALS over the total enrollment. - SNED (Elementary, JHS, and SHS) over total enrollment (Once a SNED	Program Holder in coordination with Planning Officer III - The accomplishment shall include actual learners enrolled in ALIVE implementing/ /IPED implementing/ ALS over the total enrollment. - SNED (Elementary, JHS, and SHS) over	4th quarter as final enrollment or beginning of classes falls 4th quarter



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		learner is enrolled/captured by a school, the school is considered as SNED Implementing)	total enrollment (Once a SNED learner is enrolled/captured by a school, the school is considered as SNED Implementing)	
Number of schools offering the following programs: • ALIVE • IPED • SNED	Responsible Person	Program Holder/Supervisor Handling the identified Program	Program Holder/Supervisor Handling the identified Program	3rd quarter as final enrollment or beginning of classes falls 3rd quarter
	Agreement	• Target shall include number of schools offering ALIVE & IPED as identified by program holder • Target shall be based on number of schools with SNED learners	• Accomplishment shall include number of schools offering ALIVE & IPED as identified by program holder • For SNED implementing schools, accomplishment shall be based on number of schools with SNED learners	
Number of Public Schools Provided with Learning Resources	Responsible Person	Learning Resource in-charge	Learning Resource in-charge	
	Agreement	• Target shall include all schools who are target to have learning resource/s of any kind within the FY.	• Target shall include all schools who received learning resource/s of any kind within the FY.	4th quarter



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Retention Rate (Elementary and Secondary)	Responsible Person	Planning Officer III	Planning Officer III	
	Agreement	Target shall emanate from the Division Planning Officer based on the latest available data on BOTH public and private schools. Elementary Secondary (Grade 7-12)	Accomplishment shall emanate from the Division Planning Officer based on the latest available data on BOTH public and private schools. Elementary Secondary (Grade 7-12)	4th quarter
Completion Rate (Elementary and Secondary)	Responsible Person	Planning Officer III	Planning Officer III	
	Agreement	Target shall emanate from the Division Planning Officer based on the latest available data on BOTH public and private schools. Elementary Secondary (Grade 7-12)	Accomplishment shall emanate from the Division Planning Officer based on the latest available data on BOTH public and private schools. Elementary Secondary (Grade 7-12)	4th quarter
Proportion of learners achieving at least nearly proficient level in NAT	Responsible Person	Division NAT Focal Person	Division NAT Focal Person	
	Agreement	Target shall emanate from the identified responsible person based on the latest NAT Results from the Central Office.	Accomplishment shall emanate from the identified responsible person based on the latest NAT Results from the Central Office.	Latest Data Available 4th quarter
Number of learners benefitting	Responsible Person	School Based Feeding Program in-charge	School Based Feeding Program in-charge	



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from the "School Feeding Program"	Agreement	Target shall emanate from the identified responsible person based the latest number of identified wasted and severely wasted learners	- Accomplishment shall emanate from the identified responsible person based the latest number of identified wasted and severely wasted learners who benefitted from the SBFP - Accomplishment considered shall be based on the number of learners who benefitted within the Fiscal Year.	3rd or 4th quarter
Increase in percentage of schools conducting schools learning action cell sessions	Responsible Person Agreement	CID Focal person for SLAC Target shall emanate from the identified responsible person based on the number of newly established schools	CID Focal Person for SLAC Accomplishment shall emanate from the identified responsible person based on the number of newly established schools	3rd or 4th quarter as final enrollment falls within this quarter
Number of teachers and teaching-related staff trained	Responsible Person Agreement	HRD in-charge Target shall emanate from the identified responsible person based on the Total Number of Teachers and Teaching related-staff in the SDO	HRD in-charge Accomplishment shall emanate from the identified responsible person based from Teachers and Teaching related-staff in the SDO who were trained.	1st to 4th quarter



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		identified to be trained • Target must not exceed the Total Number of Teachers and teaching-related staff.	• Accomplishment shall be generated from PMIS.	
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