Republic of the Philippines
OFFICE OF THE PRESIDENT
NATIONAL IRRIGATION ADMINISTRATION
CENTRAL OFFICE

NATIONAL IRRIGATION ADMINISTRATION
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MEMORANDUM CIRCULAR No. 83
Series of 2026

TO : THE SENIOR DEPUTY ADMINISTRATOR, DEPUTY ADMINISTRATORS, DEPARTMENT/ REGIONAL/ PROJECT MANAGERS/ DIVISION MANAGERS AND ALL OTHERS CONCERNED

SUBJECT : COMELEC RESOLUTION NO. 11191 (NOVEMBER 2, 2026 BARANGAY AND SANGUNIANG KABATAAN ELECTIONS (BSKE))

Pursuant to COMELEC Resolution No. 11191 promulgated on January 28, 2026, the following are the Calendar of Activities and Periods of Prohibited Acts on personnel movement and hiring in connection with the November 2, 2026 Barangay and Sangguniang Kabataan Elections (BSKE):

DATE PERIOD	PROHIBITED ACTS
September 18, 2026 (Friday) to November 01, 2026 (Sunday)	Appointment or hiring of new employees, creation of new positions, filling of new positions, promotion or giving of salary increases, remuneration or privileges (Sec. 261 (g), OEC)
October 03, 2026 (Saturday) to November 09, 2026 (Monday)	Transfer or detail of officers and employees in the civil service, including public school teachers. (Sec. 261 (h), OEC)

As an election offense, Section 261 of the Omnibus Election Code of the Philippines states thus:

> *"(g) Appointment of new employees, creation of new position, promotion, or giving salary increases. – During the period of forty-five (45) days before a regular election and thirty days before a special election,*
>
> *(1) any head, official or appointing officer of a government office, agency or instrumentality, whether national or local, including government-owned or controlled corporations, who appoints or hires any new employee, whether provisional, temporary or casual, or creates and fills any new position, except upon prior authority of the Commission. The Commission shall not grant the authority sought unless, it is satisfied that the position to be filled is essential to the proper functioning of the office or agency concerned, and that the position shall not be filled in a manner that may influence the election.*

As an exception to the foregoing provisions, a new employee may be appointed in case of urgent need: Provided, however, That notice of the appointment shall be given to the Commission within three days from the date of the appointment. Any appointment or hiring in violation of this provision shall be null and void.

(2) Any government official who promotes, or gives any increase of salary or remuneration or privilege to any government official or employee, including those in government-owned or controlled corporations.

(h) Transfer of officers and employees in the civil service. – Any public official who makes or causes any transfer or detail whatever of any officer or employee in the civil service including public school teachers, within the election period except upon prior approval of the Commission."

For the information and guidance of all concerned, enclosed is a copy of COMELEC Resolution No. 11191.

For strict compliance.

ENGR. EDUARDO EDDIE G. GUILLEN
Administrator
14 SEP 2026
Date

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REPUBLIC OF THE PHILIPPINES
COMMISSION ON ELECTIONS
Intramuros, Manila

COMMISSION ON ELECTIONS
ITD-ADMIN
RECEIVED
FEB 26 2026
BY: TIME 2:12pm
REF: 11-02626-26

CALENDAR OF ACTIVITIES AND PERIODS OF CERTAIN PROHIBITED ACTS IN CONNECTION WITH THE NOVEMBER 2, 2026 BARANGAY AND SANGGUNIANG KABATAAN ELECTIONS (BSKE).

x----------x

GARCIA, George Erwin M. — **Chairman**
FEROLINO, Aimee P. — **Commissioner**
BULAY, Rey E. — **Commissioner**
MACEDA, JR., Ernesto Ferdinand P. — **Commissioner**
CELIS, Nelson J. — **Commissioner**
TANGARO- CASINGAL, Maria Norina S. — **Commissioner**
PIPO, Noli R. — **Commissioner**

Promulgated: January 28, 2026

RESOLUTION NO. 11191

WHEREAS, pursuant to Section 2 of Republic Act No. 12232[1], *the next regular Barangay and Sangguniang Kabataan Elections shall be held on the first Monday of November 2026 and every four (4) years thereafter;*

WHEREAS, on June 7, 2023, the Commission En Banc promulgated COMELEC Resolution No. 10924 entitled *"General Guidelines and Other Related Rules and Regulations for the October 30, 2023 Barangay and Sangguniang Kabataan Elections (BSKE) and All Succeeding BSKEs Thereafter";*

WHEREAS, Section 118 thereof provides that *"the Calendar of Activities for the conduct of the Barangay and SK Elections shall be set forth in the resolution to be promulgated by the Commission in connection with the specific BSKE,"* hence, there is a need to provide for the specific period of the same in connection with the November 2, 2026 BSKE;

NOW THEREFORE, pursuant to the powers vested in it by the Constitution, the Omnibus Election Code, Resolution No. 10924 and other related election laws, the Commission on Elections **RESOLVED**, as it hereby **RESOLVES**, to promulgate the following calendar of activities and periods of certain prohibited acts in connection with the November 2, 2026 BSKE:

DATE/PERIOD	ACTIVITIES	PROHIBITED ACTS
July 20, 2026 (Monday)	Last day to file petition for exclusion of voters. (Sec. 35, R.A. No. 8189 in relation to Sec. 29, R.A. No. 6646, and as implemented by Sec. 58, Resolution No. 10924 dated June 7, 2023)	
July 24, 2026 (Friday)	Last day to file petition for inclusion of voters. (Sec. 34, R.A. No. 8189 in relation to (Sec. 29, R.A. No. 6646 and as implemented by Sec. 57, Resolution No. 10924 dated June 7, 2023)	

[1] *An Act Setting the Term of Office of Barangay Officials and Members of the Sangguniang Kabataan, and for Other Purposes.*

July 29, 2026 (Wednesday) to September 03, 2026 (Thursday)	Period to constitute the members of the Electoral Board and Barangay Board of Canvassers (BBOC)	
September 03, 2026 (Thursday) to December 2, 2026 (Wednesday)		Illegal release of prisoners before and after elections. (Sec. 261 (n), OEC)
September 18, 2026 (Friday) to November 01, 2026 (Sunday)		Release, disbursement or expenditure of public funds (Sec. 261(v), OEC) and Construction of public works, delivery of materials for public works and issuance of treasury warrants and similar devices (Sec. 261 (w), OEC)
		Appointment or hiring of new employees, creation of new positions, filling of new positions, promotion or giving of salary increases, remuneration or privileges (Sec. 261 (g), OEC)
September 28, 2026 (Monday) to October 5, 2026 (Monday)	Filing of Certificate of Candidacy. (Sec. 39, OEC in relation to Sec. 7, R.A. No. 6679 and Sec. 29. R.A. No. 6646)	Vote-buying and Vote-Selling. (Sec. 261 (a), OEC)
September 28, 2026 (Monday) to October 21, 2026 (Wednesday)		Campaigning (Sec. 80, OEC)
October 03, 2026 (Saturday) to November 9, 2026 (Monday)	**ELECTION PERIOD** (Sec. 3, OEC, in relation to Sec. 29, R.A. No. 6646)	Alteration of territory of a precinct or establishment of a new precinct. (Sec. 5, R.A. No. 8189)
		Bearing, carrying or transporting firearms or other deadly weapons in public places, including any building, street, park, private vehicle or public conveyance, or even if licensed to possess or carry the same, unless authorized in writing by the Commission. (Sec. 261 (p), (q), OEC as amended b Sec. 32 of R.A. No. 7166)

		Use of security personnel or bodyguards by candidates. (Sec. 33, R.A. No. 7166)
		Transfer or detail of officers and employees in the civil service, including public school teachers. (Sec. 261 (h), OEC)
		Organization or maintenance of reaction forces, strike forces or similar forces. (Sec. 261 (u), OEC)
		Suspension of any elective provincial, city, municipal or barangay officials. (Sec. 261 (x). OEC)
October 03, 2026 (Saturday)	Last day for the Election Registration Board (ERB), Citizens' Arm and Civic Organizations to approve abatement process, perform manual cross-out and inclusion, if any, and verify and certify the list of voters.	
October 03, 2026 (Saturday) to November 2, 2026 (Monday)		Vote-buying and Vote-Selling. (Sec. 261 (a), OEC)
		Raising of funds through dances, lotteries, cockfights. etc. (Sec. 97, OEC)
October 03, 2026 (Saturday) until proclamation of winning candidates		Wagering upon result of election. (Sec. 261 (c), OEC)
		Coercing, threatening, intimidating or terrorizing any election official or employee in the performance of his election functions or duties. (Sec 261 (f), OEC)
October 05, 2026 (Monday)	Last day to conduct inspection of Voting Centers/Polling Places	
October 08, 2026 (Thursday)	Last day of posting of the Barangay and Sangguniang Kabataan certified and final Computerized Voters' List (CVL). (Sec 30, R.A. No. 8189 as implemented by Sec. 60, Resolution	

	No. 10924 dated June 7, 2023)	
October 22, 2026 (Thursday) to October 31, 2026 (Saturday)	**CAMPAIGN PERIOD** (Sec. 7 R.A. No. 6679 in relation to par. 3, Sec. 3 of the OEC)	Removing, destroying, obliterating, defacing, tampering or preventing distribution of lawful election propaganda. (Sec. 83, OEC)
	Holding of Barangay assemblies and candidates' *fora* (Sec. 47, OEC)	Posting, displaying, distributing and using illegal campaign materials (Sec. 85, OEC)
		Making any donation or gift in cash or in kind. (Sec. 104, OEC) ***(Note: Also prohibited on the day before election and on election day)***
		Appointing or using special policemen, special/confidential agents or the like. (Sec. 261 (m), OEC) ***(Note: Also prohibited on the day before election and on election day)***
		Using armored land, water or aircraft. (Sec. 261 (r), OEC) ***(Note: Also prohibited on the day before election and on election day)***
		Policemen and provincial guards acting as bodyguards of public officials or candidates. (Sec. 261 (t), OEC) ***(Note: Also prohibited on the day before election and on election day)***
October 23, 2026 (Friday) to November 01, 2026 (Sunday)		Construction or maintenance of *barangay* funded roads and bridges. (Sec. 3, R.A. No. 6679, as amended by Sec. 4, R.A. No. 10923)
		Appointment or hiring of new employees, creation of new positions, filling of new positions, promotion or giving of salary

		increases, remuneration or privileges(Sec. 5, R.A. No. 10952)
		Absolute ban on release of public funds, including funds for AICS, AKAP and TUPAD, except burial and medical assistance ***(Note: Also prohibited on election day)***
November 01, 2026 (Sunday)	**EVE OF ELECTION**	Campaigning. (Sec. 80, OEC)
		Selling, furnishing, offering, buying, serving or taking intoxicating liquor. (Sec. 261 (dd) (1). OEC)
		Giving, accepting free transportation, foods, drinks, and things of value. (Sec. 89, OEC)
		(Note: Acts mentioned in the three preceding paragraphs are prohibited until election day).
November 02, 2026 (Monday)	**ELECTION DAY** Casting of votes (From 7:00 o'clock a.m. to 3:00 o'clock p.m.) (Sec. 190, OEC) Counting and canvassing of votes and proclamation of winning candidates immediately after closing of polls.	Campaigning. (Sec.80, OEC)
		Using voter's affidavit of another for the purpose of voting, whether or not he/she actually succeeds in voting. (Sec. 261 (y) (10), OEC)
		Destroying, substituting, or taking away from the possession of those having legal custody thereof, or from the place where they are legally deposited, any election form or document or ballot box which contains

		official ballots or other documents used in the election. (Sec. 261 (z) (12), OEC) (Note: May be committed before or even after election day)
		Voting more than once or in substitution of another. (Sec. 261 (z) (2) and (3) OEC)
		Soliciting votes or undertaking any propaganda for or against any candidate within the polling place or within thirty (30) meters thereof. (Sec. 261 (cc) (6), OEC)
		Selling, furnishing, offering, buying, serving or taking intoxicating liquor, etc. (Sec. 261 (dd) (1), OEC)
		Opening of booths or stalls for the sale, etc., of wares, merchandise or refreshments, within thirty (30) meters radius from the polling place. (Sec. 261 (dd)(2), OEC)
		Giving and/or accepting free transportation, food, drinks and things of value. (Sec. 89, OEC)
		Holding of fairs, cockfights, boxing, horse races or similar sports. (Sec. 261 (dd) (3), OEC)
December 02, 2026 (Wednesday)	Last day to file Statements of Contributions and Expenditures (SOCE). (Sec. 14, R.A. 7166)	

The Education and Information Department shall disseminate copies of this Resolution, and shall cause its publication in two (2) daily newspapers of general circulation in the Philippines. The Information Technology Department shall likewise post a copy of this Resolution in the COMELEC website.

This Resolution shall take effect on the seventh (7th) day after its publication in two (2) daily newspapers of general circulation in the Philippines.

SO ORDERED.

GEORGE ERWIN M. GARCIA
C0001110412
Chairman

AIMEE P. FEROLINO
Commissioner

REY E. BULAY
Commissioner

ERNESTO FERDINAND P. MACEDA, JR.
Commissioner

NELSON J. CELIS
Commissioner

MARIA NORINA S. TANGARO-CASINGAL
Commissioner

NOLI R. PIPO
Commissioner

CERTIFICATION

APPROVED for publication on January 28, 2026.

CONSUELO B. DIOLA
Director IV
Office of the Commission Secretary

This Resolution can be verified at the number (02) 8527-2987 and email address at comsec@comelec.gov.ph