NATIONAL IRRIGATION ADMINISTRATION
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RD-RECORDS SECTION

MEMORANDUM CIRCULAR No. 85
Series of 2026

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

SUBJECT : BARANGAY AND SANGGUNIANG KABATAAN 2026 ELECTIONS SCHEDULED ON NOVEMBER 2, 2026

I. RATIONALE

Pursuant to Section 2 of Republic Act No. 12232 dated August 13, 2025 entitled *"An Act Setting the Term of Office of the Barangay Officials and Members of the Sangguniang Kabataan, and for Other Purposes"* provides that the next regular barangay and Sangguniang Kabataan elections shall be held on the first Monday of November 2026 and every four (4) years thereafter.

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

Section 118 of COMELEC Resolution No. 10924 provides that *"the Calendar of Activities for the conduct of Barangay and SK Elections shall be set forth in the resolution to be promulgated by the Commission in connection with the specific BSKE."*

On January 28, 2026 the COMELEC En Banc promulgated Resolution No. 1191 which provided the calendar of activities and periods of certain prohibited acts in connection with the November 2, 2026 BSKE.

The calendar of activities provided:

DATE/PERIOD	ACTIVITIES	PROHIBITED ACTS
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)

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It has been clearly stated therein that the release, disbursement or expenditure of public funds as well as construction of public works, delivery of materials for public works and issuance of treasury warrants and similar devices are prohibited starting September 18, 2026 until November 1, 2026.

These prohibition, however, has an exception and the same is provided in Section 261 (v) (1) (a) , (b), (c) and (d) of the Omnibus Election Code , to wit:

> *"x x x*
>
> *(v) **Prohibition against release, disbursement or expenditure of public funds.** – Any public official or employee including barangay officials and those of government-owned or controlled corporations and their subsidiaries, who, during forty-five days before a regular election and thirty days before a special election, releases, disburses or expends any public funds for:*
>
> *(1) Any and all kinds of public works, except the following:*
>
> *(a) Maintenance of existing and/or completed public works project: Provided, That not more than the average number of laborers or employees already employed therein during the six-month period immediately prior to the beginning of the forty-five day period before election day shall be permitted to work during such time: Provided, further, That no additional laborers shall be employed for maintenance work within the said period of forty-five days;*
>
> *(b) Work undertaken by contract through public bidding held, or by negotiated contract awarded, before the forty-five day period before election: Provided, That work for the purpose of this section undertaken under the so-called "takay" or "paquiao" system shall not be considered as work by contract;*
>
> *(c) Payment for the usual cost of preparation for working drawings, specifications, bills of materials, estimates, and other procedures preparatory to actual construction including the purchase of materials and equipment, and all incidental expenses for wages of watchmen and other laborers employed for such work in the central office and field storehouses before the beginning of such period: Provided, That the number of such laborers shall not be increased over the number hired when the project or projects were commenced; and*
>
> *(d) Emergency work necessitated by the occurrence of a public calamity, but such work shall be limited to the restoration of the damaged facility.*
> *No payment shall be made within five days before the date of election to laborers who have rendered services in projects or works except those falling under subparagraphs (a), (b), (c), and (d), of this paragraph.*

This prohibition shall not apply to ongoing public works projects commenced before the campaign period or similar projects under foreign agreements.
x x x."

Moreover, the exception of irrigation projects from public works ban during election period has found basis under Section 37 of RA 8435 otherwise known as the *"Agricultural And Fisheries Modernization Act of 1997 (AFMA)"*, which provided that:

"Sec. 37 Exemption from Election Ban.-The repair, maintenance and rehabilitation of irrigation facilities as well as BOT Irrigation projects shall be exempted from the scope of election ban on public works."

II. SUBMISSION OF LIST OF ON-GOING WORKS OR PROJECTS ON THE REQUEST FOR CERTIFICATE OF EXCEPTION FROM COMELEC

Despite exception of irrigation projects from public works ban, NIA is required to submit a certified list of on-going public works or projects including those under foreign agreements and those undertaken by contract through public bidding or negotiated contract as the same is mandated under Section 261 (v) (1) (d) of the Omnibus Election Code:

"x x x For purposes of this provision, it shall be the duty of the government officials or agencies concerned to report to the Commission the list of all such projects being undertaken by them."

As there is no policy nor instruction from COMELEC that there is no need for national agencies including GOCCs like NIA, which are excepted from election ban on public works to obtain a Certificate of Exception, it is presumed and assumed that obtaining such Certificate of Exception is still advisable.

However, up to this date, the COMELEC has not yet released a resolution providing for the rules and regulations on the prohibition against the release, disbursement, or expenditure of public funds for the construction of public works, delivery of materials for public works and issuance of treasury warrants and similar devices nor guidelines in obtaining a Certificate of Exception from COMELEC in connection with the Barangay and Sangguniang Kabataan Elections on November 2, 2026.

With the foregoing circumstance, NIA may adopt the guidelines in requesting for the issuance of a Certificate of Exception and use the forms provided during the May 2025 National and Local Elections and September 2026 Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) Elections .

Also, notwithstanding the recent approval by the Senate of Bill No. 2387 seeking to extend the term of the Barangay officials and the Sangguiang Kabataan members to five years thereby postponing the scheduled Barangay and Sangguiang Kabataan Elections on November 2, 2026, NIA is still required, at the very least, to prepare the documents, such as the certifications and

list of on-going projects with the required attachments, in the request for Certificate of Exception from the COMELEC since there is no specific law yet that has been signed by the President postponing the Barangay and Sangguiang Kabataan Elections on November 2, 2026.

III. GUIDELINES FOR THE SUBMISSION OF LIST OF ON-GOING WORKS OR PROJECTS

Applying the COMELEC Resolution which was issued for the May 2025 National and Local Elections, *i.e., COMELEC Resolution No. 11078* :

> ***SEC. 2.- Submission online and the use of prescribed form.-*** *All submission for the issuance of the Certificate of Exception must be filed* ***online*** *x x x in the COMELEC Website using the Public Works Ban link. Submission filed personally or by registered mail, shall not be accepted adopting the zero-contact policy and automation of business-related transactions in the government.*
>
> *Electronic copies of all the prescribed forms shall be made available for free in the COMELEC Website. Requesting party shall ensue that the forms to be submitted comply with proper file formats.*
>
> ***SEC. 3. Documentary requirements for issuance of Certificate of Exception.*** *– Requesting party shall provide the following documents:*
>
> *a) Maintenance of existing and/or completed public works project;*
>
> *i) Certified true copy of the letter of acceptance of the public works project; or*
> *ii) Certified true copy of the contract covering the maintenance work being done on the existing/completed public works project; or*
> *iii) A notarized or sworn undertaking or commitment not to allow, hire or employ more than or additional number of employees/laborers to work during March 28, 2025 to May 11, 2025* ***(September 18, 2026 to November 1, 2026 in the present elections)***
>
> *In the case of maintenance of completed public works, the requesting party must, in addition to any of the abovementioned, submit a certified true copy of the certificate of completion of the public works project.*
>
> *b) Public works projects undertaken by contract through public bidding or by negotiated contract awarded;*
>
> *i) Certified true copy of the "Notice of Award" (NOA) of contract; or*
> *ii) Certified true copy of the "Notice To Proceed" (NTP) with the public works project; or*
> *iii) Certified true copy of the contract.*
>
> *c) Payment for the usual cost of preparation of public works project for working drawings, specifications, bills of materials, and estimates, purchase of materials and equipment, and other procedures preparatory to actual construction, and all*

incidental expenses for wages of watchmen and other laborers employed for such work in the central office and field storehouses;

i) The statement of account, billing or collection invoice showing amount and date due evidencing the payment required to be released during the period covering the ban; and

ii) A sworn or notarized undertaking or commitment not to hire or employ more laborers than the number of laborers at commencement date of the project/s.

d) Emergency work necessitated by the occurrence of a public calamity limited to the restoration of the damaged facility;

i) A certified true copy of the Executive Order or the Local Sangguniang Resolution declaring a state of calamity in the disaster-stricken area; and

ii) Documentation showing the scope of the emergency work needed, which must be limited to the restoration of the damaged facility, including but not limited to a copy of the Local Disaster Risk Reduction and Management Plan (LDRRMP), Local Sangguniang Resolution and approved local budget.

e) On-going public works projects commenced before the campaign period under foreign agreements

i) Certified true copy of the foreign agreement/contract; and

ii) List of works covered by the foreign agreement/contract.

f) Ongoing public works projects and other similar projects commenced before the campaign period undertaken or carried out by its own personnel of the of the concerned agency

i) Documents showing that the project was undertaken by administration and

ii) Documentation or proof, such as but not limited to photographs, plans, progress billing, among others, showing that the infrastructure project already commenced before the campaign period.

In case that any of the abovementioned document for each public works project cannot be submitted, the party seeking to request for a Certificate of Exception shall, in lieu of the said documentary requirement, submit a Certification under oath, signed by the head of the department or agency or his duly authorized representative, stating that the said project/s fall among those excepted from the public works ban and the reason for the non-submission thereof.

SEC. 4. No Payment of Fees required for issuance of the Certificate. *-No fees shall be collected from the requesting party for the issuance of the Certificate.*

SEC. 5. Issuance of Certificate. *- When all the document submitted are complete, a certificate shall be issued to the requesting party.*

When a request includes multiple projects, a certificate shall be issued to cover those projects that satisfied the requirements under this Rule. However, it shall not preclude the requesting party from submitting the missing or lacking documents for those projects not included in the certificate.

SEC. 6. Release of the Certificate. *- Unless personally claimed by the person who made the request, or his authorized representative, the certificate shall be sent to the office address of the requesting party via registered mail. In any case, a digital copy of the certificate shall likewise be sent to the email address indicated in the request.*

SEC. 7. Limitation of exception. *- The issuance of the certificate is exclusive to the requesting party and the projects subject for evaluation.*

Any project covered by a certificate and to be implemented by another government entity or any of its subordinate or subdivision, the implementing entity need not secure another authority from the Commission provided that:

a) the project has the same source of funds;
b) The implementing entity and the project to be implemented was included and identified in the request for exception;

SEC. 8. Effects of Misrepresentation and False Statements in the Requests; Non-compliance of rules; Incomplete or incorrect documents submitted. *- Non-compliance with any of the requirements set forth in this Resolution, or submission of an incomplete or incorrect document, or any misrepresentation or false statement, shall cause for denial of request, exclusion of any specific project affected by incompleteness or incorrectness, or revocation of the certificate issued.*

All concerned offices in the Central Office and Field Offices shall submit the required list of on-going public works projects as well as the supporting documents described and enumerated under the above-mentioned guidelines.

As to the prescribed forms, NIA shall follow the forms in the COMELEC Website. However, the wordings or phrase "BARMM Elections" on the forms and certifications shall be edited to "November 2, 2026 Barangay and Sangguniang Kabataan Elections."

In the COMELEC Website:
(1) Go to the Political Finance icon located in the upper right portion and click the same;
(2) Choose and click Public Works Ban: 2026 BARMM PE;
(3) Choose and click Downloadable Forms;
(4) The 2026 BARMM PE Downloadable Forms will be displayed namely:
    (a) Notice and Consent;
    (b) Certification;
    (c) Sworn Statement of Undertaking; and
    (d) Project Compliance Checklist (Category 1 to Category 6).

In order for the NIA Legal Services Central Office to collate all the submissions made by the concerned offices in the Central Office as well as Field Offices and timely submit the consolidated list to the Political Finance and Affairs Department (PFAD) of COMELEC, the required list of projects IN SIGNED HARD COPY should be with the NIA Legal Services Central Office by **September 23, 2026.** A SOFT EDITABLE COPY (WORD **AND** EXCEL FORMAT) saved in USB shall also be submitted together with the SIGNED HARD COPY on the same date.

For guidance and strict compliance.

ENGR. EDUARDO EDDIE G. GUILLEN
Administrator

Date: 22 SEP 2026

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REPUBLIC OF THE PHILIPPINES
COMMISSION ON ELECTIONS
Intramuros, Manila

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

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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
Chairman

AIMEE P. FEROLINO
Commissioner

REY E. BULAY
Commissioner

ERNESTO FERDINAND P. MACEDA, JR.
Commissioner

NELSON J. CELIS
Commissioner

MARIA NORINA S. TANGARO-CASUGAL
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