



Republic of the Philippines
Department of Education
CARAGA REGION

DEPARTMENT OF EDUCATION
RECORDS UNIT - REGIONAL OFFICE-CARAGA
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REGIONAL MEMORANDUM

No 0954 , s. 2026

To: Assistant Regional Director
Schools Division Superintendents
All Others Concerned

WORK AND FINANCIAL PLAN (WFP) AS A PREREQUISITE FOR THE
APPROVAL OF ACTIVITY PROPOSALS

1. **Directive.** Pursuant to DepEd Order No. 011, s. 2021, otherwise known as the "Guidelines on the Operationalization of the Program Management Information System (PMIS)," and DepEd Order No. 017, s. 2024, as amended, on the signing authorities for financial matters, all concerned offices are directed to ensure that the corresponding Work and Financial Plan (WFP) is duly prepared, encoded, finalized and approved in the PMIS prior to the submission and processing of Activity Proposals requiring financial resources.
2. **Objective.** This requirement aims to ensure that proposed activities are consistent with approved plans, physical targets, implementation schedules, funding sources, and programmed financial resources, and to facilitate succeeding budget and financial processes.
3. **Consistency of Information.** The WFP and the corresponding Activity Proposal shall contain consistent information, particularly on the activity, expected outputs, physical targets, implementation schedule, funding source, and financial requirements.
4. **WFP as Prerequisite.** Accordingly, an Activity Proposal shall not be approved or processed for approval unless its corresponding WFP has been duly prepared, finalized, and approved in PMIS. Proposals with no corresponding approved WFP shall be returned to the office concerned for completion prior to further processing.
5. **Updating of WFP.** The concerned office shall likewise ensure that any approved changes in the Activity Proposal that affect the activity details, targets, implementation schedule, or financial requirements are correspondingly reflected in the WFP in the PMIS.
6. **Accuracy and Completeness.** All concerned personnel are directed to ensure the accuracy, completeness, and consistency of the information encoded in the WFP. Such information must also be reflected in the Activity Proposal to facilitate the succeeding budget and financial processes, including the downloading of the corresponding SARO/allotment, when applicable.



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7. **Compliance.** Strict compliance with this requirement is mandated. Failure to comply with the foregoing requirement shall be subject to the issuance of a Request for Action (RFA) to the concerned office/personnel for appropriate action.

8. **Effectivity.** This Memorandum shall take effect immediately and shall apply to all Activity Proposals requiring financial resources. All concerned are hereby enjoined to strictly comply with the provisions of this Memorandum.


ALLAN G. FARNAZO
Director IV

EGMP/PPRD/ Submission of Work and Financial Plan (WFP) as a Prerequisite ...
15236/September 15, 2026

