



Reference No. 2025-01- 35  
January 23, 2025

## MEMORANDUM FROM THE DIRECTOR

**FOR :** ALL DIVISION CHIEFS  
ALL SECTION HEADS  
ALL UNIT HEADS  
ALL CONCERNED

**SUBJECT :** **PRESCRIBING GUIDELINES FOR THE PREPARATION AND SUBMISSION OF THE WORK AND FINANCIAL PLAN (WFP) OF EACH DIVISION FOR THE FY 2026**

For the achievement of the bureau's development goals and objectives, all divisions/units shall execute the programs/activities/projects authorized in the annual budget and deliver planned results in a timely manner, consistent with the bureau's budget level.

It is therefore imperative that each division/unit shall accomplish their respective Work and Financial Plan (WFP) by adhering to the following guidelines as set forth:

- 1. Format of the Work and Financial Plan (WFP):** The Budget Unit will send the link containing the format of the WFP to each division/unit's respective email address.
- 2. Preparation of the Work and Financial Plan (WFP):** Each division/unit shall complete/indicate their corresponding programs/activities/projects for the year 2026 as well as set in the target column their corresponding monthly targets for the said programs/activities/projects.
- 3. Timeline of Encoding:** Encoding/Completion of the targeted Programs/Activities/Projects as well as the monthly estimated budget corresponding to each must be done on or before the 28th of January 2025 (Tuesday) for the Budget Section's evaluation and consolidation.
- 4. Access to Work and Financial Plan (WFP):** Access to WFP for encoding is only until the 28th of January, thereafter, they can only access it for viewing purposes for each division/unit's monitoring of their corresponding WFP.

For your strict compliance.

  
**JUNEL B. SORIANO, PhD**



