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Department of Education
REGION V - BICOL

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01 September 2026

REGIONAL MEMORANDUM
No. 01191, s. 2026 92126531

GUIDELINES ON THE SUBMISSION, VALIDATION, AND APPROVAL OF WORK AND FINANCIAL PLANS (WFPs) FOR ALL DOWNLOADED LINE-ITEM FUNDS

To : Assistant Regional Director
Schools Division Superintendents
Assistant Schools Division Superintendents
RO/SDO Chiefs of the Functional Divisions
Heads of the Sections/Units
RO/SDO Planning Officers
All Program Owners
All Others Concerned

1. Pursuant to the Department's commitment to fiscal discipline, accountability, and the efficient utilization of government resources, this Memorandum establishes the policy guidelines and verification procedures for the submission, validation, and approval of Work and Financial Plans (WFPs) for all downloaded funds across line items.

2. To ensure that all downloaded funds are strictly utilized for their intended purpose, DepEd Region V establishes a mandatory two-tier process. Triangulation shall occur at the Schools Division Office (SDO) level prior to regional submission. Upon submission, the Regional Office review shall focus strictly on logical alignment and guideline compliance. Specifically:

a. SDO Level (Triangulation): The SDO Technical Working Group shall perform full triangulation, synchronizing physical targets, financial allocations, and procurement requirements with governing guidelines.
b. Regional Level (PPRD Review): The Policy, Planning, and Research Division (PPRD) shall evaluate the vertical and horizontal alignment of outputs to their corresponding output indicators, as well as activities to their corresponding activity indicators.
c. Regional Level (Program Lead Review): The Regional Program Lead shall verify that all listed activities strictly fall within the governing Implementing Guidelines of the specific downloaded fund.

3. Standard Operating Procedures and Workflow:

a. SDO Triangulation & SDS Approval: Prior to regional submission, the SDO Technical Working Group (Planning, Finance, and Program Lead) shall triangulate the WFP using Annex A (SDO Triangulation Checklist). Upon compliance, the WFP shall be signed by the SDO TWG and approved by the Schools Division Superintendent (SDS).
b. Submission to Regional Office: SDOs shall submit a scanned copy of the SDS-signed WFP to PPRD.

c. PPRD Alignment Review: PPRD shall review the WFP for vertical and horizontal alignment (verifying that output/activity indicators logically correspond to their respective outputs and activities).
d. Regional Program Lead Review: PPRD shall transmit the WFP to the Regional Program Lead, who shall verify if the proposed activities are compliant with the fund's governing Implementing Guidelines.
e. Reversion for Corrective Action: If alignment errors or non-compliant activities are identified during regional review, the Regional Program Lead/PPRD shall formally notify the SDO in writing using Annex B (Notice of Discrepancy & Reversion).
f. Regional Clearance & PMIS Confirmation: Upon satisfactory compliance, the Regional Program Lead and PPRD Chief shall sign Annex C (Regional WFP Clearance Certificate). PPRD shall then tag the WFP status as "Completed" in the Program Management Information System (PMIS).

4. Effective September 21, 2026, any WFP submitted in the PMIS without an attached **SDS-signed WFP**, or failing the regional alignment and guideline review, shall be automatically reverted to the end-user for necessary modifications.

5. Once revised, the SDO end-user unit may resubmit the SDS-signed WFP to PPRD for final verification and PMIS confirmation.

6. Immediate dissemination of and strict compliance with this Memorandum is desired.

GILBERT T. SADSAD
Regional Director

To be indicated in the Perpetual Index
under the following subjects

ACTIVITIES
FUNDS
GUIDELINES
UTILIZATION

pprd/rtb/msc
09/01/2026

Sept. 17, 2026

B: All Concerned

For information, guidance and compliance.