



Republic of the Philippines  
Department of Education  
Region VIII  
SCHOOLS DIVISION OF NORTHERN SAMAR

January 13, 2026

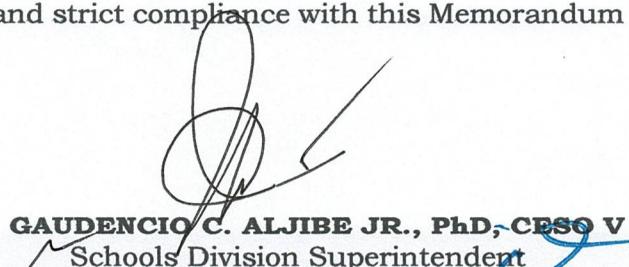
**DIVISION MEMORANDUM**

No. 020 s. 2026

**SUBMISSION OF THE 2026 WORK AND FINANCIAL PLAN FOR APPROVAL**

To: Assistant Schools Division Superintendent  
SGOD and CID Chiefs  
Education Program Supervisors, Unit Heads  
All Others Concerned

1. In line with the Department of Education's commitment to sound financial management, transparency, and efficient utilization of government resources, all Functional Divisions are hereby directed to prepare and submit their Calendar Year (CY) 2026 Work and Financial Plan (WFP).
2. The Work and Financial Plan serves as a key operational document that translates approved plans, programs, and activities into actionable, costed, and time-bound initiatives. It ensures that all expenditures are aligned with organizational priorities and that the use of public funds adheres to existing budgeting, accounting, and auditing rules. As stipulated in Department of Education Order No. 13, s. 2016 (Implementing Guidelines on the Planning and Budgeting Process), no expenditure shall be incurred unless it is included in the approved Work and Financial Plan. Hence, all proposed programs, projects, and activities must be clearly reflected in the WFP and duly reviewed and approved prior to implementation and fund utilization.
3. In this regard, all concerned Functional Divisions are requested to submit their CY 2026 Work and Financial Plan on or before January 19, 2026, for consolidation and subsequent review and approval by the appropriate approving authority.
4. Strict compliance with this Memorandum is hereby enjoined.
5. Immediate dissemination of and strict compliance with this Memorandum are enjoined.

  
**GAUDENCIO C. ALJIBE JR., PhD, CESO V**  
Schools Division Superintendent