



2508-1501

Republic of the Philippines  
**Department of Education**  
REGION I  
SCHOOLS DIVISION OF VIGAN CITY

**Office of the Schools Division Superintendent**

**DIVISION MEMORANDUM**

No. 56, s. 2025

**SUBMISSION OF WORK AND FINANCIAL PLAN (WFP) AND INDICATIVE  
ANNUAL PROCUREMENT PLAN (Ind. APP) FOR FY 2026**

To: Public Elementary and Secondary School Heads

1. The National Budget Memorandum No. 153, National Budget Call for FY 2026 and in view of the release of the National Expenditure Program (NEP) for FY 2026, you are directed to submit the Work and Financial Plan (WFP) and the Indicative Annual Procurement Plan (Ind. APP) for FY 2026 in two (2) sets to this Office on or before **August 27, 2025**.
2. All figures in the WFP and the Indicative APP reflected in the template shall be presented in **absolute values** and **rounded off to the nearest thousand**.
3. The breakdown per learning center and by Program/Project/Activities (PPAs) are hereby attached, for ready reference and guidance.
4. For dissemination and strict compliance.

**VILMA D. EDA, CESO V**  
Schools Division Superintendent

28/8/25



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