



Republic of the Philippines
Department of Environment and Natural Resources
Document Action Tracking System
Document Routing Slip

Document No: DENRCO - PPS PPD-2025-000110

Print Date: Monday, April 28, 2025

Sender: Leones, Jonas R.

Address: Office of the Undersecretary for Policy, Planning and International Affairs
DENR

Subject: MEMO DTD 04/28/2025 REITERATION ON THE REQUIREMENTS FOR THE SUBMISSION AND PROCESSING OF (WFPs)

Addressee(s): ALL OFFICES

CC Addressee(s):

Date/Time Received: 04/28/2025 10:36:00 AM

ROUTING AND ACTION INFORMATION				
FROM	DATE/TIME RECEIVED	FOR/TO	DATE/TIME RELEASED	ACCEPTANCE REMARKS/ACTION REQUIRED/TAKEN REMARKS/STATUS
	04/28/2025 10:27:21 AM	DENRCO - PPS PPD		

04/28/2025 4/28 PPN 4/29 (10)
04/28/2025 5/15 PPN 5/15 (0)
04/28/2025 5/20 PPN 5/20 2nd

11:19 AM 5/21 ORR PPI REC

REC, PPI intake po. 03 (001)
received 5/23
appa 5/23



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
KAGAWARAN NG KAPALIGIRAN AT LIKAS NA YAMAN



MEMORANDUM

FOR/TO : ALL BUREAU DIRECTORS
ALL EXECUTIVE DIRECTORS
ALL HEADS OF ATTACHED AGENCIES
ALL CENTRAL OFFICE DIRECTORS
ALL REGIONAL EXECUTIVE DIRECTORS

FROM : THE UNDERSECRETARY
Policy, Planning and International Affairs

SUBJECT : REITERATION ON THE REQUIREMENTS FOR THE
SUBMISSION AND PROCESSING OF WORK AND
FINANCIAL PLANS (WFPs)

DATE : MAY 26 2025

In the interest of ensuring the timely and efficient review and processing of Work and Financial Plans, it has been noted that despite ongoing efforts to streamline approvals, the pace of processing remains closely linked to the degree of adherence to the prescribed submission protocols. This includes ensuring the technical soundness of submissions and securing favorable endorsements from the concerned offices and authorities. To support a more seamless review process, all implementing units are respectfully reminded of the following key submission requirements which are hereby reiterated for your guidance and strict observance:

1. Memorandum dated 18 June 2024

- All WFPs shall be endorsed by the supervising Undersecretary of the concerned operating unit; and
- Regional Offices shall course through its request for additional/supplemental funds with its corresponding WFPs to the concerned Bureau for evaluation, comments, and/or recommendations. The Bureaus are advised to ensure that submissions are complete, properly justified, and in accordance with existing guidelines prior to endorsement to the Supervising Undersecretaries.

2. Memorandum dated 26 July 2024

- All WFPs must follow the prescribed format for uniformity and standardization.


3. Memorandum dated 09 October 2024

- All proposed WFPs under the Regular and Central Office-Based Funds must be prepared in one (1) consolidated WFP to cover all its Divisions, Sections, Units, and Committees.

4. Provisions of the 2025 Operational Planning Guidelines

- **The WFP based on GAA shall be prepared by the operating units only if there are changes from the NEP.** Otherwise, the approved WFP based on NEP should suffice.
- **WFP Revision will only be allowed for reasons/justifications that are beyond the control of the DENR operating units.** Such requests for revisions should be submitted to the Office of the Supervising Undersecretary for Planning and the Supervising Undersecretary for Finance not later than the end of June of the current year for a more feasible programming of adjusted activities and catch up plan in the second semester.
- **Requests for supplemental funds may be submitted until September 30** of the current fiscal year, subject to fund availability.

For information and guidance.



ATTY. JONAS R. LEONES

cc: ALL UNDERSECRETARIES
ALL ASSISTANT SECRETARIES



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