



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OF BULACAN

January 05, 2026

Division Memorandum
No. 04, series 2026

To: Assistant Schools Division Superintendent
Division Chiefs (SGOD and CID)
Unit Heads
Secondary IUs School Heads / Principals
Accounting and Budget Unit Personnel
Administrative Assistant III Concerned
All others concerned.

Preparation and Consolidation of the 4th Quarter FY 2025 Financial Reports in
relation to the implementation of **Project FORWARD**
(F-inancial, O-operations, R-eporting W-ith A-nalysis, R-econciliation, D-ocumentation)

1. This Office announces the conduct of the Preparation and Consolidation of the 4th Quarter FY 2025 Financial Reports in relation to the Implementation of **Project FORWARD** (F-inancial, O-operations, R-eporting W-ith A-nalysis, R-econciliation, Documentation) on January 08-09, 2026, starting 8:30 AM onwards at Hotel Seoul, Clark Freeport Zone, Pampanga
2. The objectives of this activity are:
 - a. To enhance the proficiency of the finance personnel from IUs and staff from Accounting and Budget participants on the financial reporting process in the agency, including the tools and systems used during the reporting process.
 - b. To scrutinize and review any unusual accounts in the Financial Statements, particularly to the recent audit findings from COA.
 - c. To make the necessary adjusting journal entries, supported by appropriate documentation, to correct errors in the books; and
 - d. To prepare and submit the accurate FY 2025 1st to 4th Quarter Consolidated Financial Reports for the Division of Bulacan.
3. All Senior Bookkeepers are required to bring soft the complete set of Financial Reports for the 1st to 4th Quarter of FY 2025 in the reconciliation and consolidation. Participants are also advised to bring laptops, internet connection and extension cables.



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OF BULACAN

4. Meals and accommodation for all participants, as well as transportation of participants from the Division Office, are to be charged against the Division's MOOE. Only the transportation of the participants from the Implementing Units shall be charged against their respective school MOOE, subject to the usual accounting and auditing rules and regulations.
5. 100% attendance is required for all Senior Bookkeepers.
6. In case the Senior Bookkeeper cannot attend, he/she shall be represented by another non-teaching personnel from the same school.
7. This Memorandum serves as the Travel Authority of the participants.
8. Immediate and wide dissemination of this Memorandum is desired.

Budget Unit
January 05, 2026


CECILIA E. VALDERAMA, PhD, CESO VI
Assistant Schools Division Superintendent A-
Office-In-Charge
Office of the Schools Division Superintendent