



Republic of the Philippines  
Department of Education  
NATIONAL CAPITAL REGION  
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools  
Division Superintendent


NOV 06 2025

**MEMORANDUM**

**2025 YEAR-END ACCRUAL**

To: Assistant Schools Division Superintendent  
Chief Education Supervisor, Curriculum Implementation Division  
Chief Education Supervisor, School Governance and Operations Division  
Public Elementary and Secondary School Heads/OICs  
Administrative Officer V  
All Others Concerned

1. Attached is Memorandum from Ms. Melania M. Cassanova, Acting Head, City Accounting Department dated October 21, 2025, on the above-captioned activity, contents of which are self-explanatory, for the information and guidance of all concerned.
2. Special attention to the guidelines and the deadline to receive documents is on or before January 15, 2025.
3. Immediate and wide dissemination of this Memorandum is desired.

  
**VIOLETA M. GONZALES CESO VI**  
Assistant Schools Division Superintendent  
Officer-in-Charge  
Office of the Schools Division Superintendent

Enclosure: As stated

Reference: None

To be indicated in the **Perpetual Index**  
Under the following subjects:

MB/NAV/DM – Schedule of Picture Taking for Employee ID  
457 / November 4, 2025

UN-2025-457



Republic of the Philippines  
**CITY GOVERNMENT OF MUNTINLUPA**  
**City Accounting Department**



**Date** : 21 OCTOBER 2025  
**To** : ALL CONCERNED  
**Re** : 2025 YEAR-END ACCRUAL

To properly and accurately account our payables and its related purchases for 2025 year-end, we would like to request your utmost cooperation for our 2025 year-end accrual

The following shall serve as guidelines for our 2025 Year-end accrual:

- **We only accrue expenses/disbursement related to 2025 delivered goods and rendered services**
  - Only transactions with attached proof of delivery of goods/services in 2025 shall be recognized and be posted
  - Include the below documents as reference in eNGAS accrual posting:
    - ✓ Approved Obligation Request
    - ✓ Purchase Order
    - ✓ Related approved contract (if available)
    - ✓ Delivery receipt
    - ✓ Sales Invoice (if available)
- Kindly take note, without above documents, **NO ACCRUAL** shall be done.
- **ALL bank check/debit payment transactions cleared until December 31, 2025 shall be posted in 2024, disregarding date of RCI as submitted by Treasury.**

Please take that our deadline to receive documents (in 2 sets – 1 original copy + 1 photocopy) for accrual is on or before **January 15, 2026.**

For your proper guidance and strict compliance.

  
**MELANIA M. CASANOVA**  
Acting Head, City Accounting Department

Noted by:

  
**MAYOR ROZZANO RUFINO B. BIAZON**  
City Mayor of Muntinlupa

CENTRAL RECORDS OFFICE  
**RECEIVED**  
BY: ROAN MORALES *Rm*  
DATE: 10/27/25 TIME: 9:06