



Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

13 Jan 2026

DIVISION MEMORANDUM

No. **006**, s. 2026

SCHEDULE OF RELEASE AND SUBMISSION OF BIR FORM 2316 FOR FY 2025

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
Unit Heads
Elementary and Secondary School Heads
All Others Concerned

1. In compliance with Revenue Regulations No. 11-2013 and the annual requirements of the Bureau of Internal Revenue (BIR), this Office shall facilitate the preparation, release, and submission of BIR Form 2316 for all teaching and non-teaching personnel.
2. The ADAS/AOs of schools shall personally claim the printed BIR Form 2316 from the Accounting Office. Personnel are reminded to bring 1 ream long or A4-sized bond paper and one black ink 001 or 003 for printing purposes.
3. All teaching and non-teaching personnel qualified for substituted filing under Revenue Regulations No. 11-2013 are required to sign Items 52 and 54 of BIR Form 2316.
4. The schedule for the release of BIR Form 2316 is as follows:

MUNICIPALITY	SCHEDULE
KIAMBA and MAITUM	January 19, 2026
MAASIM	January 20, 2026
ALABEL	January 21, 2026
GLAN	January 22, 2026
MALUNGON	January 23, 2026

5. All ADAS/AOs shall ensure the collection of the duly signed BIR Form 2316 on the scheduled dates. The Accounting Office shall submit the completed forms to the BIR on or before January 30, 2026.
6. Failure to submit the required forms on or before the deadline shall subject the concerned personnel to applicable penalties and charges.
7. For questions, clarifications, or correction requests concerning entries in BIR Form 2316, personnel may coordinate directly with the Accounting Office.



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8. Immediate dissemination of this memorandum is desired.

RUTH L. ESTACIO PhD, CESO V
Schools Division Superintendent

Encl.: N o n e

Reference: As stated

To be indicated in the Perpetual Index
under the following subjects:

FORMS
TAX

Irma May G. Dinastas/OSDS/DM – schedule of release and submission of bir form 2316 for fy 2025
0033/January 13, 2026