



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

27 Jan 2026

DIVISION MEMORANDUM
OSDS-2026-013

**REQUIREMENT FOR SUBMISSION OF JUSTIFICATION LETTER
FOR LATE COLLECTION OF BIR FORM 2316 FOR FY 2025**

TO: Assistant Schools Division Superintendent
Elementary and Secondary School Heads
All Administrative Assistants and Administrative Officers
All Others Concerned

1. This is in reference to Division Memorandum No. 006, s. 2026, issued last January 13, 2026, regarding the schedule for the release and collection of BIR Form 2316 for Fiscal Year (FY) 2025. The said memorandum also indicated that the attachments for BIR Form 1604-C were scheduled for submission to the Bureau of Internal Revenue (BIR) on January 30, 2026.
2. However, monitoring conducted by the Accounting Office revealed that some Administrative Assistants and Administrative Officers failed to collect the BIR Form 2316 for their respective school personnel within the prescribed schedule.
3. In view thereof, all concerned Administrative Assistants and Administrative Officers who will collect the BIR Form 2316 starting February 2, 2026 onwards are hereby required to submit a written justification letter to the Accounting Office, stating the reason for the delayed collection.
4. For information, guidance, and strict compliance.

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 REQUIREMENTS TAX

Roel D. Balbaren/O SDS/MLA – requirement for submission of justification letter
for late collection of bir form 2316 for fy 2025
0080/January 27, 2026