



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.: None  
Reference: As stated  
To be indicated in the Perpetual Index  
under the following subjects:

FORMS      REQUIREMENTS      TAX

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