



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION
SCHOOLS DIVISION OF ESCALANTE CITY



February 2, 2026

DIVISION MEMORANDUM
No. 047, s. 2026

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

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
Section Heads
Elementary and Secondary School Heads and Administrative Officer II
All Others Concerned

1. In compliance with the mandatory submission of the Certificate of Compensation Payment and Tax Withheld (BIR Form 2316) as stated in Revenue Regulations No. 11-2013, 11-2018, and 16-2021, this Office, through the Accounting Section, announces the preparation, instructions, and prescribed timeline relevant in the completion of this requirement.
2. The schedule/deadlines are as follows:

ACTIVITIES	SCHEDULE/ DEADLINE	RESPONSIBLE UNIT
a) Pick-up/releasing of printed BIR Form 2316 per School at the Division Office	February 4-6, 2026	Administrative Officers II/ Designated Liaison Officers
b) Submission of scanned BIR Form through the Link provided by the Division Office	February 13, 2026	School's Designated Personnel
c) Submission of signed BIR Form to Division Office	February 16, 2026	School's Designated Personnel
d) Compilation and checking of scanned copies	February 16-20, 2026	Division Accounting Personnel



DepEd Schools Division of Escalante City
Brgy. Hacienda Fe, Escalante City, Negros Occidental
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e) Preparation of Alpha list and Annex F	February 23-25, 2026	Division Accounting Personnel
f) Notarization of Annex F	February 26, 2026	Division Accounting Personnel
g) Submission to BIR	February 27, 2026	Division Accounting Personnel

3. Refer to Enclosure No. 1 for the list of instructions for a more streamlined process.

4. Should the employee fail to return the accomplished form on the prescribed schedule, he/she shall file directly to the BIR – Victorias City. Please be reminded that as per Revenue Regulations No. 11-2013, **submission after February 28, 2026 shall incur a penalty of P1,000.00 per employee.**

5. Immediate and wide dissemination of and strict compliance with this Memorandum is hereby directed.

PETER J. GALIMBA

OIC, Schools Division Superintendent *ph.*

Reference: As Stated
Enclosure: Instruction of the process
Allotment: Not applicable
To be indicated in the Perpetual Index
under the following subjects

WITHHOLDING TAX
OSDS/LVBAYADOG

BIR

ACCOUNTING

EMPLOYEE TAX



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Enclosure No. 1 to Division Memorandum No. 047, s. 2026

INSTRUCTIONS ON ACCOMPLISHING THE BIR FORM 2316

- 1) The Division Office, through the Accounting Section, will release the following:
 - a. Two (2) printed copies per employee of the BIR Form 2316
 - b. Two (2) sets of Transmittal that will be signed by the employees upon receiving their respective copies of the form
- 2) Employees should accomplish the form accordingly:
 - a. Item no. 6 - Registered Address (Barangay, City, Province)
 - b. Item no. 6A - Zip Code
 - c. Item no. 7 - Date of Birth
 - d. Item no. 52 - Employee Signature over Printed Name and Date Signed;
Employee CTC/Valid ID No., Place and Date of Issue
 - e. Item No. 54 - Employee Signature over Printed Name

INSTRUCTIONS ON UPLOADING OF ACCOMPLISHED BIR FORM 2316

- 1) The designated personnel shall scan the accomplished BIR Form No. 2316 using the PDF format. Each BIR Form No 2316 filename shall contain the following:
 - a. Surname of the employee,
 - b. Tax Identification Number (TIN) of the employee, and
 - c. Taxable period

Example: **BAYADOG_470901398_2025**

- 2) Upload the scanned copy through the link: https://depdph-my.sharepoint.com/:f:/g/personal/leizzamar_bayadog_dep_gov_ph/IgDy6WrNmKESQ6e3KgMNfnKjAfm4hvSG0BgG_duXUNJDX1I?e=jHJLYb



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