



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

MAY 26 2025

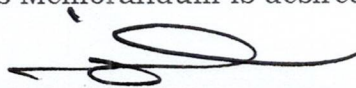
DIVISION MEMORANDUM

No. 320 , s. 2025

**ORIENTATION ON BIR RULES AND REGULATIONS ON TAX REQUIRED TO BE
WITHHELD ON THE PURCHASES OF GOODS & SERVICES**

To: Assistant Schools Division Superintendent
Chief Education Supervisors – SGOD and CID
Public Schools District Supervisors
Public Secondary and Elementary School Heads
All Others Concerned

1. The Schools Division of Sagay City shall conduct orientation on BIR rules and regulations on tax required to be withheld on the purchases of goods and services on May 27, 2025, 9:00AM, venue is in the Division conference room.
2. This activity aims to orient the Administrative Assistants, handling the school's procurement transactions, in the preparation of Bureau of Internal Revenue (BIR) Form 2307 or Certificate of Creditable Tax Withheld at Source required to be issued by schools as government withholding agent.
3. Participants to this activity are the Administrative Assistants III and II assisting the clustered elementary and secondary schools of District 1 to 10, Bulanon Farm School, Sagay City Farm School, Jesus Lizares NHS, Sagay City SHS, Colonia Divina IS, and Himoga-an Baybay IS.
4. Expenses relative to the conduct of this activity shall be charged to Division MOOE and/or local funds subject to accounting and auditing rules and regulations.
5. There shall be no discrimination in the implementation of this Memorandum on account of age, school, gender, civil status, disability and religion or other similar factors/personal circumstances that run counter to the principles of equal opportunity.
6. Widest and immediate dissemination of this Memorandum is desired.


DANNIE CLARK M. UGUIL, CESE
OIC- Schools Division Superintendent



Encl: None.

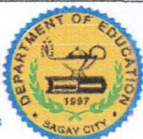
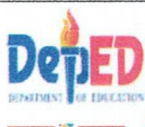
Reference: COA AOM No. 2025-07, BIR RMO No. 23-2014 dated 6/20/2014, BIR RR No. 2-2021 dated 4/8/21

To be indicated in the Perpetual Index

under the following subjects:

memo

Accounting 5/26/2025



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