



Republic of the Philippines
Department of Education
REGION VII - CENTRAL VISAYAS
DIVISION OF CITY SCHOOLS - TAGBILARAN CITY

**Office of the Schools Division
Superintendent**

DIVISION MEMORANDUM

No. 126 , s. 2026

February 9, 2026

**Procedural Guidelines and Deadline on the Monthly Remittance
of Withholding Tax for Non-Implementing Units**

TO:



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1. All Administrative Officers II of Non-Implementing Units are hereby designated as Tax In-charge of their respective schools with the responsibility of withholding taxes for all financial transactions of the schools charged against school MOOE and to remit these taxes to the Bureau of Internal Revenue (BIR) through the Electronic Filing and Payment System (eFPS).
2. However, Bureau of Internal Revenue (BIR) prohibits the Non-Implementing Units from applying/securing for BIR Registration/TIN hence, the TIN of the SDO shall be used in the withholding and remittance of tax of all Non-IUs.

Furthermore, separate filing/remittance of the eFPS under one Tax Identification Number (TIN) is discouraged by the Bureau of Internal Revenue (BIR) thus, Tax In-charge in the SDO Accounting Unit will consolidate the filing of eFPS and encoding of Alphalist for all taxes withheld by the Non-Implementing Units.

3. Please be informed that there is only one personnel in the Accounting unit in-charge of consolidating the eFPS and Alphalist, therefore in order to fast track the encoding in the Alphalist as agreed during the meeting last January 28, 2026, at TCCES AV Hall, Administrative Officers II of Non-Implementing Units will submit a Report/Summary of withholding taxes made within the week every Friday at 3:00PM using the template provided by the Accounting Unit/In-charge. In the event that Friday happens to be a holiday, submission shall be done on Thursday or the last working day of the week in case of long holiday like holy week.
4. The SDO will not assume any responsibility for any penalties and/or surcharges arising from unreported, unsubmitted, unremitted withholding taxes from the Non-Ius in resonance with Revenue Memorandum Circular No. 1-2024, which specifically states that the employee in-charge or responsible for the withholding and remittance of the tax shall be **personally liable** for any penalties incurred as a result of late or erroneous filing of Tax remittance.
5. Additionally, Revenue Memorandum Order (RMO) No. 8-2003 identified Heads of Offices or other person holding similar positions is as equally liable in the settlement of the said penalties. In the case of Non-Implementing Units, these personnel referred to are Administrative Officers II and School Heads.
6. Please be guided accordingly.
7. For immediate dissemination and strict compliance.


WILFREDA D. BONGALOS PhD CESO V 
Schools Division Superintendent