



Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF LANA DEL NORTE



May 09, 2023

DIVISION MEMORANDUM
NO. 203 S. 2023

SUBMISSION OF BIR COMPLIANCE DOCUMENTS FY 2020

To: Public Elementary and Secondary School Heads
Non-IUs ADAS III (Senior Bookkeeper)
Non-IUs ADAS II (Disbursing Officer)
All Others Concerned

- Relative to the Notice of Discrepancy received by the Division Office dated September 12, 2022, from Bureau of Internal Revenue which includes the details of discrepancies as a result of the initial investigation of the submitted documents, this Office directs all **School Heads** to submit the photocopy of whole year-round Check Disbursement Register FY 2020 of their respective school/s with the following photocopy of required documents:
 - Disbursement Vouchers of all transactions
 - Contract/Purchase Order
 - Receipts (official receipts, provisional receipts, delivery receipts, etc.)
 - Invoices (sales, purchases, and charge invoices)
 - Certificate of Taxes Withheld (BIR Form 2306 & 2307)
- Upon completion of the documents, all School Heads are directed to transmit the files to their respective **Senior Bookkeeper** on or before **May 31, 2023**, for compilation and review of the records before submitting to the Division Office-Accounting Unit on **June 09, 2023**, from 9:00 am to 4:00 pm.
- Furthermore, **non-submission of the following required documents on or before the deadline by the concerned Accountable Officer shall, in addition to other penalties provided under Revenue Memorandum Order (RMO) No. 23-2014, be liable to a penalty equal to the total amount of tax not withheld, or not accounted for and remitted.** Thus, the School Head shall exercise utmost diligence in maintaining records and in observing the above-mentioned deadline.
- Queries relative to this matter can be relayed to Mr. Torr Aurelio M. Ardon, Accountant III, Office of the Accountant at 09171728117.
- For information, guidance, and strict compliance.


EDWIN R. MARIBOJOC, CESO V
Schools Division Superintendent



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Encl.: None

Reference: As stated

To be indicated in the Perpetual Index
under the following subjects:

ACCOUNTING

ISSUANCES

BIR-TAX

RML/DM-BIR Compliance Documents
0018/May 09, 2023



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