



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OF BULACAN

January 29, 2024

**DIVISION MEMORANDUM**

No. 029, s. 2024

To: Assistant Schools Division Superintendents  
Public School District Supervisors  
School Heads  
All Others Concerned

**SDO PROCEDURES IN THE MONTHLY REMITTANCE OF TAXES FROM  
SCHOOL MOOE FUND TO THE DIVISION OFFICE CASHIER**

1. Through the sustained & ongoing implementation of Project MACE (Mentoring, Adopting, Capacity- building, Empowering), Payroll type of downloading MOOE Funds is employed as a response to the need for streamlined financial process, achieving efficient financial management. Hence, this office sets on the **SDO PROCEDURES IN THE MONTHLY REMITTANCE OF TAXES FROM SCHOOL MOOE FUND TO THE DIVISION OFFICE CASHIER:**
  - A. Monitoring of the Due to BIR Remittance.
    - a. Encode the amount withheld from supplier of goods and services in the google sheet. (The link is to be sent by the Finance Unit monthly.)
    - b. Prepare a schedule showing the breakdown of taxes withheld for supplier using the format as per attached.
    - c. Compile the two separate copies of Form 2307 Certificate of creditable Taxes withheld of service for the schools' permanent file.
  - B. Tax Remittance to the Division Office Cashier.
    - a. Proceed to the Finance Unit for validation of the accuracy of amount of tax encoded in the google sheet vis-à-vis the amount to be remitted to the Division Office Cashier and the corresponding attachments.
    - b. The Finance Unit shall issue and Order of Payment for the District Office comprising all the schools within its jurisdiction.
    - c. Proceed to the Division Office Cashier for payment.
    - d. The name of payee on the check must be DEPED BULACAN TRUST FUND.
    - e. Proceed to the Finance Unit for the tagging of Official Receipt.
  - C. The due date for remitting Monthly Taxes to the SDO Cashier Unit is the last working week of every month. No late payments will be entertained.
    - a. The due date for remitting the monthly taxes to the Division Office Cashier is the last working day of every month.
    - b. No late payments will be entertained.



Address: Provincial Capitol Compound, Brgy. Guinhawa,  
City of Malolos, Bulacan

Website: <https://bulacandeped.com>

Email: [bulacan@deped.gov.ph](mailto:bulacan@deped.gov.ph)





Republic of the Philippines  
**Department of Education**  
REGION III  
**SCHOOLS DIVISION OF BULACAN**

---

- D. Failure to Remit the Taxes to the Division Office Cashier on Time
- a. In the case of failure to remit on time, the school shall be responsible for the remittance directly to the Authorized Agency Bank (AAB) of the Bureau of Internal Revenue (BIR) on or before the tenth (10<sup>th</sup>) of the following month in which the withholding was made.
  - b. Late payments to the AAB of the BIR shall be subject to penalty and surcharge.
2. Attached herewith for your reference are the following:
- a. Enclosure no. 1 – Standard Format of the Breakdown of Taxes Withheld (Tax Remittance List)
  - b. Enclosure no. 2 – Attachments to the check payment of taxes to the Division Office Cashier
3. Immediate and widest dissemination of this Memorandum is desired.

Accounting Unit  
January 26, 2024

  
**NORMA P. ESTEBAN, EdD., CESO V**  
Schools Division Superintendent 



**Address:** Provincial Capitol Compound, Brgy. Guinhawa,  
City of Malolos, Bulacan

**Website:** <https://bulacandeped.com>

**Email:** [bulacan@deped.gov.ph](mailto:bulacan@deped.gov.ph)



Republic of the Philippines  
**Department of Education**  
 REGION III  
**SCHOOLS DIVISION OF BULACAN**

Enclosure No. 1 to Division Memorandum no. \_\_\_\_s. 2024

**Standard Format of the Breakdown of Taxes Withheld (Remittance List)**

School Header

<b>TAX REMITTANCE LIST</b>										
For the month ended _____, 2024.										
DISTRICT	SUPPLIER'S NAME	Tax Identification Number (TIN)	VAT or NON-VAT	GROSS AMOUNT	TAX BASE	Creditable Withholding Tax				
						5%	3%	2%	1%	TOTAL

**Prepared by:**

Personnel in-charge with liquidation

**Audited by:**

District Administrative Assistant III

**Approved by:**

School Head



**Address:** Provincial Capitol Compound, Brgy. Guinhawa, City of Malolos, Bulacan

**Website:** <https://bulacandeped.com>

**Email:** [bulacan@deped.gov.ph](mailto:bulacan@deped.gov.ph)



Republic of the Philippines  
**Department of Education**  
REGION III  
**SCHOOLS DIVISION OF BULACAN**

---

Enclosure No. 2 to Division Memorandum no. \_\_\_\_s. 2024

**Attachments to the check payment of taxes to the Division Office Cashier**

1. Photocopy of Form 2307 per supplier
2. Tax Remittance List



**Address:** Provincial Capitol Compound, Brgy. Guinhawa,  
City of Malolos, Bulacan

**Website:** <https://bulacandeped.com>

**Email:** [bulacan@deped.gov.ph](mailto:bulacan@deped.gov.ph)