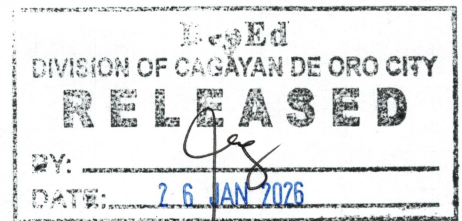




Republic of the Philippines
Department of Education

REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

26 Jan 2026

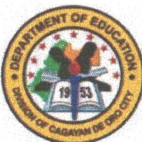
DIVISION MEMORANDUM

No. 74 s.2026

RELEASE OF BIR FORM 2316 FOR TAXABLE YEAR 2025

TO: Assistant Schools Division Superintendent
Chiefs, CID and SGOD
All Curriculum Implementation Division Personnel
All School Governance and Operations Division Personnel
All Office of the Schools Division Superintendent Personnel
All Elementary and Secondary Public School Heads and Principals
This Division

1. The Accounting Office will release to the concerned personnel through the School Head or his/her authorized representative the **2025 BIR Form 2316 on February 3, 2026**.
2. The release of **BIR Form 2316** will be scheduled by District. Please refer to the attached Schedule of Release by District.
3. The School Head or his/her authorized representative are required to bring a duly **signed copy of The list of Teaching and Non-Teaching Personnel as of December 31, 2025** for transmittal purposes. See attached template for your reference or you can use the link below to access and download the Transmittal Template.
<https://tinyurl.com/DepEdCDO-BIRTransmittal>
4. BIR Form 2316 **must be signed by the concerned personnel**, the School Head or his/her representative must return the said BIR form in a **scanned copy PDF file** with file name **LASTNAME_TIN0000_12312025** (e.g. **ZAMBRANO_1234567890000_12312025**) **on or before the scheduled date** thru USB Flash Drive and submit it to the accounting office for consolidation before it will be submitted to BIR on **February 18, 2026**.



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142
Email Address: cagayandeoro.city@deped.gov.ph
Website: <https://depedcdo.net/>

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Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY

Office of the Schools Division Superintendent

5. School Head are advised to keep a copy of BIR Form 2316 of each employee as school file for future references.
6. Immediate and wide dissemination of this Memorandum is directed.
7. For guidance and strict compliance.

ROY ANGELO E. GAZO
Schools Division Superintendent

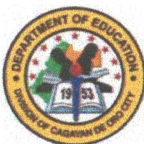
Encl.: As stated

Reference: None

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

COMMUNICATIONS

OSDS-DM-AAC / RELEASE OF BIR FORM 2316 FOR TAXABLE YEAR 2025
January 26, 2026



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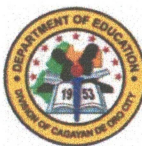


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REGION X
DIVISION OF CAGAYAN DE ORO CITY

Office of the Schools Division Superintendent

Schedule of Release and Return

NORTH I North City Central School Consolacion ES Macabalan ES St. John ES Puntod NHS Angeles Sisters NHS Macabalan NHS	Schedule of Release: February 3, 2026 8:00a.m.- 5:00p.m. Schedule of Return: February 9, 2026 8:00a.m.- 5:00p.m.
NORTH II Kauswagan Central School Bayabas ES Bonbon ES Bongbongon ES City Engineers ES Kauswagan NHS Bayabas NHS Bonbon NHS	
SOUTH South City Central School Camaman-an ES Camaman-an ES – Macapaya Extn. Indahag ES Indahag ES – Habitat Extn. Kamakawan ES Macasandig ES Taguanao ES CDONHS JHS/SHS Camaman-an NHS Indahag NHS Macasandig NHS	
CENTRAL City Central School Corrales ES	



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SOUTHWEST I

Lumbia Central School
Baluarte ES
Batinay ES
Kiam-is ES
Pagalungan ES
Pigsag-an ES
Taglimao ES
Tagpangi ES
Tuburan ES
Tumpagon ES
Lumbia NHS
Taglimao NHS
Tagpangi NHS
Tumpagon NHS
Pigsag-an NHS
Pagalungan NHS

Schedule of Release: February 4, 2026
8:00a.m.- 5:00p.m.

SOUTHWEST II

Balongkot ES
Bayanga ES
Besigan ES
Cadayanon ES
Dansolihon ES
Dunggoan ES
Iba ES
Magayad ES
Mambuaya ES
Man-ai ES
Mangalay ES
Midkiwan ES
Tignapoloan ES
Upper Tignapoloan ES
Bayanga NHS
Besigan NHS
Dansolihon NHS
Mambuaya NHS
Tignapoloan NHS
Man-ai NHS

Schedule of Return: February 10, 2026
8:00a.m.- 5:00p.m.



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Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY

Office of the Schools Division Superintendent

WEST I

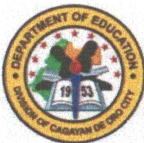
West City Central School
Balulang ES
Fr. William F. Masterson, SJ ES
Macanhan ES
Sacred Heart Village ES
Island Kids of the Philippines
Upper Carmen ES
Carmen NHS
Balulang NHS

Schedule of Release: February 5, 2026
8:00a.m.- 5:00p.m.

WEST II

Bulua CS
Baikington ES
Bulao ES
Camp Evangelista ES
Canitoan ES
G.L Reyes Anhawon ES
Iponan ES
Pagatpat ES
Pamalihi ES
Pedro "Oloy" N. Roa, Sr ES
Filipino Chinese Friendship ES
San Simon ES
Bulua NHS
Canitoan NHS
Iponan NHS
Iponan NHS – San Simon Annex
Baikington NHS
Pedro "Oloy" N. Roa, Sr High School
Patag NHS
Pagatpat NHS

Schedule of Return: February 11, 2026
8:00a.m.- 5:00p.m.



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142
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EAST I

East City Central School
Cugman ES
F.S Catanico ES
Camansi IS
Gusa ES
Malasag ES
Lapasan NHS
Cugman NHS
F.S Catanico NHS
East Gusa NHS
Gusa Regional Science High School

Schedule of Release: February 6, 2026
8:00a.m.- 5:00p.m.

EAST II

Bugo CS
Agusan ES
Balubal ES
Linangohan ES
Palalan IS
Puerto ES
Suntingon ES
Tablon ES
Tablon NHS
Agusan NHS
Puerto NHS
Bugo NHS
Balubal NHS

Schedule of Return: February 12, 2026
8:00a.m.- 5:00p.m.



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142
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Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY

Office of the Schools Division Superintendent

(Please print in A4 size bond paper)

LIST OF TEACHING AND NON-TEACHING PERSONNEL
As of DECEMBER 31, 2025

(NAME OF SCHOOL)

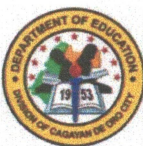
No	NAME OF EMPLOYEE			REMARKS
1	Last Name	First Name	M.I	
2				
3				
4				
5				
6				
7				
8				
9				
10				

Certified correct:

School Head

Received by:

Authorized Representative



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
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