



DEPARTMENT OF EDUCATION  
Region X – Northern Mindanao  
DIVISION OF MALAYBALAY CITY  
Sayre Highway, Casisang, Malaybalay City

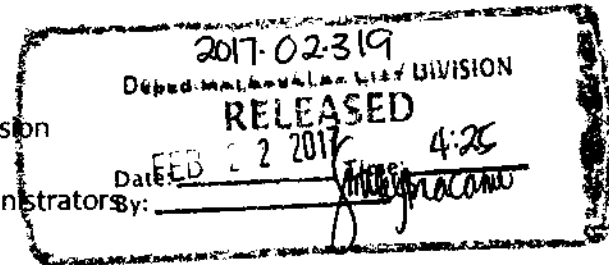


February 21, 2017

**DIVISION MEMORANDUM**

No. 105, s. 2017

To: Chief-Schools Governance and Operations Division  
Public Schools District Supervisors  
Elementary and Secondary Public School Administrators  
All concerned



**SUBJECT: IMPLEMENTATION OF RMC NO. 130-2016 DTD DECEMBER 8, 2016**

As per Revenue Memorandum Circular No. 130-2016 dated December 8, 2016 re: Clarification on the Tax Treatment and Appropriate Withholding Taxes on Income Payments by Departments and Agencies of the Government, payments made to professional and non-professional hired under Contract of Services or Job Order basis requires the withholding of percentage tax at three percent (3%).

In line with this, all concerned are directed to withhold taxes for government payments made to watchman, utility services, security services and the like hired under a Job Order basis charged against government funds. Further, the Application for Registration (BIR Form 1901) duly acknowledged by the Bureau of Internal Revenue must be submitted to the Accounting Unit Office before making such payment.

Disbursement Voucher and BIR Form No. 2307 to be used by schools (Non IUs) are available at our Division Website.

For compliance.

  
**EDILBERTO L. OPLENARIA, CESO VI**  
OIC - Schools Division Superintendent 