



Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

April 7, 2025

DIVISION MEMORANDUM
No. 195, s. 2025

SCHEDULE OF PAYMENT OF DOCUMENTARY STAMP FOR CERTIFICATES/DIPLOMA OF GRADUATING LEARNERS FOR SCHOOL YEAR 2024-2025

To: **Public Schools District Supervisors**
Principals/Head Teacher-In-Charge of the District
Heads of Public Elementary, Secondary and Integrated Schools
All Others Concerned

1. Pursuant to Bureau of Internal Revenue (BIR) Revenue Regulations No. 2-2023 dated March 29, 2023 and Revenue Memorandum Circular No. 100-2023 dated October 4, 2023, **all School Heads of Elementary/Integrated School, Junior High School and Senior High School (Non-Implementing Units)** are hereby informed of the schedule of payment of Documentary Stamp for the certificate/diploma of the graduating learners for School Year 2024-2025.

No.	District	Date
1	Altavas (21 schools)	April 21, 2025
2	Balete (15 schools)	April 22, 2025
3	Banga (25 schools)	April 23, 2025
4	Batan (22 schools)	April 24, 2025
5	Ibajay West (17 schools)	April 28, 2025
6	Ibajay East (18 schools)	April 29, 2025
7	Kalibo I (8 schools) & Kalibo II (9 schools)	April 30, 2025
8	Lezo (9 schools) & Makato (17 schools)	May 2, 2025
9	Libacao (32 schools)	May 5, 2025
10	Madalag (31 schools)	May 6, 2025
11	Buruanga (15 schools) and Malay (14 schools)	May 7, 2025
12	Malinao (22 schools)	May 8, 2025
13	Nabas (19 schools)	May 9, 2025
14	New Washington (16 schools)	May 12, 2025
15	Numancia (11 schools) and Tangalan (13 schools)	May 13, 2025

2. Kindly refer to the attached procedures on the Constructive Affixture of Documentary Stamp and the requirements to be submitted.
3. For Implementing Unit Schools, the Accounting Office will conduct a meeting (*schedule to be announced*) regarding the process on the issuance of Official Receipt and the filing of Documentary Stamp Tax Declaration/Return (BIR Form 2000) to the BIR.
4. Immediate dissemination of this memorandum is desired.


FELICIANO C. BUENAFE JR. CESO VI
Schools Division Superintendent

Enclosures: As stated

RFD/mtb



Poblacion, Numancia, Aklan

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**PROCEDURES ON THE CONSTRUCTIVE AFFIXTURE OF DOCUMENTARY STAMP
FOR CERTIFICATES/DIPLOMA**

1. RECORDS UNIT

Submit in **four (4) copies** the list of graduating learners to the Records Section. The list must include the following information (template will be provided):

- 1.1 Name
- 1.2 LRN
- 1.3 Grade Level
- 1.4 Description of the certificate (Certificate of Completion/Diploma)
- 1.5 Serial of control numbers of certificates

2. ACCOUNTING UNIT – to issue Order of Payment

Requirement- List of graduating learners (received by the Records Unit)

3. CASH UNIT – pay the corresponding amount

Requirements:

1. List of graduating learners (received by the Records Unit)
2. Order of Payment (issued by the Accounting Unit)
3. Check or cash payment (for check payment, the payee is: **BTR BUREAU OF INTERNAL REVENUE DOC STAMP**)
4. Deposit slip in **4 copies** (with **blank date** and strictly **NO ALTERATIONS**)

4. RECORDS UNIT

Submit the certificates/diploma for stamping of DST details.

Requirements:

1. Certificates/Diploma (signed)
2. List of graduating learners (stamped paid by the Cash Unit)
3. Official Receipt (issued by the Cash Unit)