



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

March 2, 2026

DIVISION MEMORANDUM
No. **131**, s. 2026

SCHEDULE OF PAYMENT OF DOCUMENTARY STAMP FOR CERTIFICATES/DIPLOMA OF GRADUATING LEARNERS FOR SCHOOL YEAR 2025-2026

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 2025-2026.

No.	District	Date
1	Altavas (21 schools)	March 9, 2026
2	Balete (15 schools)	March 10, 2026
3	Banga (25 schools)	March 11, 2026
4	Batan (22 schools)	March 12, 2026
5	Ibajay West (17 schools)	March 13, 2026
6	Ibajay East (18 schools)	March 16, 2026
7	Kalibo I (8 schools) & Kalibo II (9 schools)	March 17, 2026
8	Lezo (9 schools) & Makato (17 schools)	March 19, 2026
9	Libacao (32 schools)	March 20, 2026
10	Madalag (31 schools)	March 24, 2026
11	Buruanga (15 schools) and Malay (14 schools)	March 25, 2026
12	Malinao (22 schools)	March 26, 2026
13	Nabas (19 schools)	March 27, 2026
14	New Washington (16 schools)	April 6, 2026
15	Numancia (11 schools) and Tangalan (13 schools)	April 7, 2026

2. Kindly refer to the attached procedures on the Constructive Affixture of Documentary Stamp and the requirements to be submitted.
3. **Prior to printing of diplomas, it is advised that the Official Receipt (OR) Number and the Date of Payment be properly reflected on the diploma to ensure compliance with BIR regulations.**
4. Immediate dissemination of this memorandum is desired.


FELICIANO C. BUENAFE JR. CESO VI
Schools Division Superintendent

Enclosures: As stated

RFD/mtb





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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 Unit . The list must include the following information:

- 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. Oncoll payment slip in **4 copies** (with **blank date** and strictly **NO ALTERATIONS**)

Note: For cash payment, submit only 1 set (4 copies) of oncoll payment slip per district for the consolidated amount

4. RECORDS UNIT – submit one (1) copy the following documents:

1. List of graduating learners (stamped paid by the Cash Unit)
2. Photocopy of Official Receipt (issued by the Cash Unit)