



Republic of the Philippines  
**Department of Education**  
REGION IV-A CALABARZON  
**SCHOOLS DIVISION OF BATANGAS**

6 April 2026

**DIVISION MEMORANDUM**  
**No. 177, s. 2026**

**CLOSURE OF BIR CERTIFICATE OF REGISTRATION OF NON -  
IMPLEMENTING UNITS RELATIVE TO TESDA ACCREDITED ASSESSMENT  
CENTER ESTABLISHMENT IN PUBLIC SCHOOLS**

To: Assistant Schools Division Superintendents  
Chief EPS, Curriculum Implementation Division (CID)  
OIC - Chief EPS, School Governance and Operations Division (SGOD)  
Education Program Supervisors  
Public Schools District Supervisors  
Public Elementary and Secondary School Heads  
Concerned DepEd Personnel

1. In line with the recent clarification regarding BIR registration requirements, it has been established that Non - Implementing Units (Non - IUs) are not required to maintain a separate Book of Accounts, as their financial transactions are consolidated under the Schools Division Office.
2. In this regard, all concerned School Heads are hereby authorized to coordinate with the Bureau of Internal Revenue (BIR) for the closure of their existing Certificate of Registration (COR), if applicable.
3. This initiative aims to facilitate the establishment and smooth operation of assessment centers within schools, particularly in support of competency assessments and certification processes, without the constraints of unnecessary BIR registration requirements.
4. School Heads are advised to:
  - 4.1 coordinate with the BIR Revenue District Office for proper procedures in closing the Certificate of Registration.
  - 4.2 ensure submission of all necessary documents required by the BIR
  - 4.3 secure proof of closure for documentation and reference purposes.
5. This Memorandum shall serve as the Traver Order of all concerned from this Schools Division.
6. Travel and other related expenses shall be charged against local funds, school MOOE, or canteen funds, subject to the usual accounting and auditing rules and regulations.




**Address:** Provincial Sports Complex, Bolbok, 4200 Batangas City  
**Telephone:** (043) 722-1840 / 722-1796  
**Email Address:** deped.batangas@deped.gov.ph  
**Website:** www.depedbatangas.com



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7. For guidance and strict compliance.

  
**MARITES A. IBANEZ, CESO V**  
Schools Division Superintendent

Encl. None

Reference: DepEd Memorandum No. 003, s. 2025

To be indicated in the Perpetual Index under the following subject:  
Issuances- Division Memorandum

*MCCC / CLOSURE OF BIR CERTIFICATE OF REGISTRATION OF NON - IMPLEMENTING UNITS RELATIVE TO TESDA  
ACCREDITED ASSESSMENT CENTER ESTABLISHMENT IN PUBLIC SCHOOLS / /04/06/2026*