



Republic of the Philippines  
Department of Education  
DIVISION OF CATANDUANES

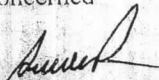


MEMORANDUM TO:

Chief, CID and SGOD  
SDO Unit Heads  
Education Program Supervisors  
Public Schools District Supervisors  
Elementary and Secondary School Heads  
All Concerned

**RELEASED**

DepEd, Division Office of Catanduanes  
RECORDS SECTION  
Date JAN 16 2019  
Time: 11:55 AM  
Initial/Signature: [Signature]

FROM:   
SOCORRO V. DELA ROSA, CESO VI  
Schools Division Superintendent

SUBJECT: **Submission of Statement of Assets, Liabilities and Net Worth for 2018**

DATE: January 14, 2019

1. Anent to Republic Act No. 6713 otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, all public officers and employees are enjoined to declare and submit an annual true, detailed and sworn statement of their assets, liabilities and net worth, disclosure of business interest and financial connections, and to declare to the best of their knowledge their relatives in the government service.
2. The following are important features of the SALN Form:
  - a. The SALN form that will be used is the form revised as of January 2015 per CSC Resolution No. 1500088 promulgated on January 23, 2015.
  - b. Spouses who are both government employees shall have the option to file their SALN either **jointly or separately**.
  - c. In case the declarant is single or married but whose spouse is not in government service, he/shall tick off the box marked "**Not applicable**".
  - d. In case of **joint filing**, all real and personal properties shall be declared including their respective paraphernal and capital property, if there are any.

**ASSETS, LIABILITIES AND NETWORTH**

- e. Declaration of **real properties** shall include its **description, kind, exact location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, etc. including improvements thereon.**
- f. **Assessed Value and Current Fair Market Value** refers to the amount indicated in the Tax Declaration of the Real Properties involved. If no Tax Declaration yet, state "Not yet assessed".
- g. **Improvements** refer to all works that are constructed or introduced to the land, or repairs or improvement made to the land or building after its initial acquisition.
- h. The declarant shall indicate real properties which are already titled under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years old and living in the declarant's household. However, real properties already covered by a deed of sale, inherited or subject of an extra-judicial settlement of estate but not yet titled under declarant's name shall also be disclosed.
- i. In the case of properties received gratuitously, e.g. donation or inheritance, **no acquisition costs shall be declared**. However, the fair market value and assessed value found in the tax declaration must be declared.

### **PERSONAL PROPERTIES**

- j. Declaration of personal properties shall include mode, year and cost of acquisition or the value or amount of said personal properties.
- k. Personal properties refer to jewelries, appliances, furniture, motor vehicles and other tangible/movable properties. This also includes investments, cash on hand or in bank, stocks, bonds and the like.
- l. Personal properties collectively acquired or are of minimal value may be declared in group/bulk. In which case, the declarant may write/indicate "various years" under the column for Year Acquired.

### **LIABILITIES**

- m. Under liabilities, the nature of liability, name of creditors, and the outstanding balance shall be indicated. The outstanding balance shall refer to the amount of money that is still **due as of December 31 of the preceding calendar year**.
- n. Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal and the like.

### **COMPUTATION OF NET WORTH**

- o. Net worth is the sum of all assets (real and personal) less total liabilities.
- p. In the case of **real properties**, the **acquisition costs** shall be used in the computation of the net worth.
- q. If the spouse of the declarant is a public employee, but who chose to separately file his/her SALN, his/her paraphernal or capital properties shall not be included in the computation of the declarant's net worth.

### **FINANCIAL CONNECTIONS AND BUSINESS INTERESTS**

- r. Business interests refer to declarant's existing interest in any business enterprises or entity, aside from his/her income from the government.
- s. In case there is no existing business interest and financial connection, the declarant shall tick off the appropriate box in the form.

### **RELATIVES IN THE GOVERNMENT**

- t. The declarant shall disclose his/her relatives in the government within the 4<sup>th</sup> civil degree of relationship, either by consanguinity or affinity, also state his/her relationship, the position and the name of office/agency and address.

### **OTHER MATTERS**

- u. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification. After filling out, the spouses may reproduce the SALN form as to the number of copies required, but their **signature should be original** and to be submitted to their respective agency/school.
- v. If the spouse is working in private sector or is not working, the declarant shall still cause him/her to sign in the SALN. The **signature of the declarant's spouse is required**, because the properties of the declarant's spouse are required to be disclosed, hence, he/she is required to certify the correctness of such declaration. Spouses who are separated in fact or legally separated are still considered husband and wife, hence, the declarant's spouse is still required to sign the SALN form.
- w. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN form for such non-compliance. (ex. Name - working abroad/ working in Manila or separated)
- x. The declarant is strictly required to fill all applicable information in the SALN form. Otherwise, such items should be marked with "N/A or not applicable"

As additional guidelines on the submission of SALN 2018 per Memo. Circular No. 2 from the **Office of the Ombudsman**, we are required to submit all **original (hard)** copies of the said SALN together with the **electronic copies**. It must be in PDF format and individually saved per declarant, in compact discs (CD).

And per Memo. Circular No. 2018-01 from **Department of Budget and Management (DBM)** regarding Guidelines on the Grant of PBB, scanned copy of SALN be uploaded in the agency Transparency Seal (TS) to be qualified to 2018 PBB.

In connection with this, please submit you SALN 2018 by school in **four (4) copies** on or before **February 15, 2019** at Admin. Office.

After the Schools Division Superintendent or his/her authorized representative to administer oath sign the SALN 2018, may we request your District ICT Coordinator to consolidate/summarize the SALN by district in alphabetical order together with the scanned copy (both .xlsx and .pdf file format) copied/stored in CD-RW/DVD RW ( 2 copies per district) to be submitted again to Admin. Office for submission to the office of the Ombudsman and to DBM.

**For immediate information and compliance.**