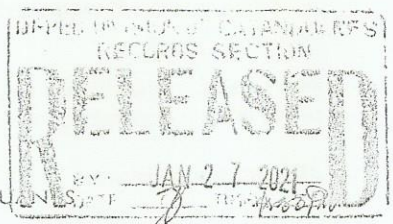




Republic of the Philippines
Department of Education
REGION V
SCHOOLS DIVISION OFFICE OF CATANDUAN



January 22, 2021

MEMORANDUM
OSDS-Ad-UM-01-22-2021

SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FOR 2020

TO: Asst. Schools Division Superintendent
Chief, CID and SGOD
SDO Unit Heads
Education Program Supervisors
Public Schools District Supervisors
Elementary and Secondary School Heads
All Concerned

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. For motor and other vehicles, please state the 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 4th 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"

Please be reminded of some problems noted by the admin. office in checking the filed-up SALN:

1. mark X or / - if joint filing, separate filing or not applicable, please do not forget to mark it
2. please do not put/write (SGD.) before the printed name if you will still sign above your printed name
3. do not include your child if 19 years old and above already
4. year acquired of motorcycle, car and the like should be exact year
5. personal property like jewelries, appliances, furniture and gadgets collectively acquired or are of minimal value should be declared in group/bulk and indicate "various years"
6. in the real property portion, please put "not yet assessed" in the space provided in the assessed value and current market if no tax declaration yet

7. if the teacher is married and the spouse did not sign, please write his/her name and state separated or working abroad /outside the province or attached the reason why he/she cannot sign.
8. monthly bills like electric bills, water bills, etc. are expenses and not a liability
9. home improvement/renovations should be in real property and not in personal property
10. please attach certificate of compliance (sample attached) and the transmittal should be alphabetically arranged, example:

No.	Name	Salary Grade	Position Title	Remarks
1.	Abad, Maria S.	13	Teacher III	Joint filing with Mario Abad- (school- district)

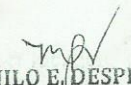
Please submit your SALN 2020 by school in FIVE (5) copies on or before February 26, 2021 at Admin. Office. (1 copy- Ombudsman; 1 copy-201 file; 1 copy- ISO file; 1 copy personal file and 1 copy- school file).

After the Schools Division Superintendent or his/her authorized representative to administer oath signed the SALN 2020, we will be returning back the signed SALN to be consolidated/summarized by district in alphabetical order by the District/School ICT coordinator and be submitted again to Admin. Office together with the scanned copy (both .xlsx and .pdf file format) copied/stored in CD-RW/DVD RW (2 copies per district) for submission to the office of the Ombudsman and to DBM to be qualified to 2020 PBB.

As additional guidelines on the submission of SALN 2020 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).

May we request further that School Heads/ ADAS/AOs should check first the SALN of his/her teachers/personnel before submission to avoid returning back of said forms for corrections. PLEASE REFER TO PREVIOUS CORRECTED SALN FILE.

For immediate information and compliance.


 DANILO E. DESPI
 Schools Division Superintendent

Encl.:

References:

To be indicated in the Perpetual Index
 Under the following subjects:

SALN