



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 2018  
Time: 2:50 PM  
Signature: [Signature]

FROM: *for: [Signature]*  
SOCORRO V. DELA ROSA, CESO VI  
Schools Division Superintendent

SUBJECT: **Submission of Statement of Assets, Liabilities and Net Worth for 2017**

DATE: January 15, 2018

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. A portion where spouses are both government employees may indicate whether they are filing **jointly or separately**.
  - c. In case of joint filing, all real and personal properties shall be declared, 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 agencies.
  - d. If the declarant's spouse is not in government service, he/she shall tick off the box marked as "Not applicable"
  - e. On **ASSETS**, in the declaration of real properties, the form requires the description of **real property** as to the **kind, nature, exact location, acquisition mode and year, assessed value, fair market value, acquisition cost of land and /or building, including improvements made**.
  - f. Inherited properties are transferred to the heirs by operation of law. Hence, even without a transfer of the property under the name of declarant, the latter shall declare his/her share in the inherited properties as he/her assets. For the acquisition cost, the declarant shall state **ZERO (0)**.
  - g. The form clarifies that the **Assessed Value and the Current Fair Market Value** should be based on what is stated in the **Tax Declaration of Real Property**.
  - h. The **signature of the declarant's spouse is required**, whether he/she is working in private or is not working, 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.
  - i. 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. If the said spouse refuses to sign, the declarant just has to **attach an explanation why no signature is present in the SALN**.

- j. The declarant may declare minimal valued properties collectively, according to the nature/kind of personal property like books, clothing, jewelries, appliances, gadgets, etc. and may use "VARIOUS YEARS" as year acquired. Properties of minimal value with the same kind/nature may be declared in group/bulk.
  - k. In the declaration of LIABILITIES, the **outstanding balance as of December 31** of the preceding year shall be declared.
  - l. Disclosure of ALL sources of gross income. For both single and joint filing, declarant must disclose all sources of income whether derived from practices of profession, business and the like for the preceding calendar year.
3. Submission of this SALN FORM will be on or before **FEBRUARY 15, 2018**. These are needed to qualify us for 2017 PBB.
4. For immediate information and compliance.