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|  | **GENERAL QUALITY FORM** |  | Document Code: TLF-OSDSRevision: 00Effectivity date: 08-20-2018 |
| **MEMORANDUM** | Name of Office:**OSDS- Personnel** |

**GENERAL GUIDELINE ON FILLING**

(relative to Division Memorandum , s. 2020)

**I. STATEMENT OF ASSETS, LIABILITIES, AND NETWORTH (SALN)**

1. Download the enclosed 2015 SALN Form at [www.depedpines.com](http://www.depedpines.com) or csc.gov.ph

2. Tick box for the type of filing

2.1. FOR JOINT FILING: Declarant MUST provide a copy of his/ her SALN to co-declarant/

spouse

 2.2. FOR SEPARATE FILING: Separate application from his/ her spouse

 2.3. NOT APPLICABLE: For single/ unmarried declarant

3. Accomplish details. Write “N/A” per blank if not applicable



4. Accomplish details. List only name of children below 18y/o. Write “N/A” per blank if not applicable.



 5. Fill in your ASSETS



5.1. Real properties shall be accompanied by a description of its kind, exact location, acquisition mode and year, assessed value, far market, acquisition cost of land/ building/ house, including improvement thereon.

5.2. For computation purposes of real properties, ACQUISITION COST shall be used. (A)



 5.3. Assets, such as cash on hand in bank, as well as stocks and the like, denominated in foreign

currency shall be converted into the corresponding Philippine currency equivalent, at the rate of

exchange prevailing as of December 31 of the preceding calendar year. (B)

6. Liabilities



 6.1. Under liabilities, nature of liability and name of creditors shall be indicated.

 6.2. All existing liabilities, secured or unsecured, whether or not incurred in trade or business,

shall disclose the outstanding balance as of December 31 of the preceding calendar year.

6.3. The declarant’s total net worth, and that of his/her spouse, in case of joint filing, shall be the

difference between the total assets (real and personal properties) and the total liabilities.

7. Business interests and financial connections



7.1. The declarant, including his/her spouse and unmarried children below eighteen (18) years of age living in declarant’s household, shall declare their existing or connection in any business enterprise or entity, aside from income from government. They shall also indicate the business address, nature of business interest and/or financial connection, and date of acquisition of interest or connection.

7.2. In case there are no existing business interests and financial connections in any business enterprise or entity, declarant shall tick the box provided for.

8. Relatives in the government service



8.1. In case of joint filing, the declarant and his/her spouse shall disclose their relatives in the government within the fourth civil degree of relationship, either by consanguinity or affinity. They shall also state their relationship with the relative, relative’s position in the government, as well as the office name and address.

8.2. In case the declarant and his/her spouse, for joint filing, do not know of any relative/s in the government, they shall tick the box provided for.

9. Certification clause



 9.1. Affix the date of accomplishment of SALN and other details of the declarant.

 9.2. In case of separate filing, only the declarant shall sign in the space provided for, while the

declarant’s spouse shall sign in the space below.

9.3. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for

just below the certification.

9.4. Authorized Personnel Administering Oath - follow accordingly:

 SALN of **TEACHERS & NON-TEACHING** – to be signed by PRINCIPAL

 SALN of **PRINCIPALS –** to be signed by SDO ADMIN OFFICER V

SALN of **SCHOOLS WITH TIC & HEAD TEACHERS** – to be signed by SDO

 ADMIN OFFICER V

 SALN with **JOINT FILLING APPLICATION** – DECLARANT’S PRINCIPAL shall

sign and FURNISH co-declarant school

10. SPECIAL INSTRUCTIONS

10.1. Mode of Accomplishing - can be Hand-written, Type-written, or Computerized

10.2. During Accomplishment

 10.2.1. For Hand and Type-written – No correction tape/ superimposition

 10.2.1. For Hand-written – write legibly and used BLACK-INKED pen

10.3. During Printing

 10.3.1. Printing in LONG BOND PAPER (8.5”x13”)

 10.3.2. Print BACK-to-BACK

 10.3.3. When using additional page, print it on a separate paper

 10.3.4. Page 1 should end at TOTAL ASSETS (A+B) – Do not delete rows

 10.4. Submission

 10.4.1. Be guided by the Schedule of Submission (refer to Annex 1)

 10.4.2. Compile SALN in ALPHABETICAL ARRANGEMENT (Lastname basis)

 10.4.3. Arrangement during submission is as follows

 A. Certificate of Compliance – should be 100% compliance per school

 - in case on leave, personnel still MUST submit

 B. Transmittal Letter – arrange ALPHABETICALLY (Lastname basis)

- input personnel details (Salary Grade & Position) as of DECEMBER 31, 2019

- input TIN and Networth (refer to individual SALN)

 C. Submit in 3 separate folders with label:

 School Copy – serves as Receiving Copy

 Personal Copy – for employee’s copy

 Ombudsman Copy – to be submitted to the Office of the Ombudsman

 10.4.4. School Head will be notified accordingly for SALN-related concerns

 10.4.5. Submit SOFT COPY (excel format) of the Transmittal Letter to

**bgodivision.personnel@gmail.com** with Subject Header: SALN 2019 (school name)

**I. CERTIFICATE OF COMPENSATION PAYMENT/ TAX WITHHELD (BIR Form 2316)**

1. Employee will receive 3 PRINTED COPIES of the form.

2. Counter check your Tax Identification Number (TIN). Write down or correct data if necessary.

3. Employee must input details using a BLACK-INKED PEN item Nos. 6 – 11. Write “N/A” for not applicable items.

4. For personnel who have Tax Payables (refer to BIR Form 2316: Item 29 less Item 31), kindly visit BIR together and present your BIR Form 2316 for settlement of dues.

5. Affix your signature at item 57 and the date of accomplishment. With your 2020 Community Tax Certificate, input the following details to BIR Form 2316:



Place of CTC was issued

Date CTC was issued

Total amount paid

CTC No. of the Employee

6. Submit only 2nd and 3rd copy of BIR Form 2316 in 2 separate folders. Arrange ALPHABETICALLY (Lastname basis):

 1st copy – Personal Copy

 2nd copy – School Copy

 3rd copy – to be submitted to BIR

7. Use the ITR Certification as the cover page of your folder. Submit also SOFT COPY (excel format) of the said Certification to **bgodivision.personnel@gmail.com** with Subject Header: ITR 2019 (school name).

8. Deadline of submission of the **3rd copy is on February 26, 2020.**