

Republic of the Philippines  
**Department of Education**  
CORDILLERA ADMINISTRATIVE REGION  
SCHOOLS DIVISION OF BAGUIO

January 22, 2024

DIVISION MEMORANDUM  
No. 044-2024

**SUBMISSION OF 2023 STATEMENT OF ASSETS, LIABILITIES AND NETWORTH  
(SALN) AND INCOME TAX RETURN (ITR)**

To: All SDO Personnel  
Public School Heads  
School Teaching and Non-Teaching Personnel  
Others Concerned

1. Pursuant to the provisions of the Implementing Rules & Regulations of RA No. 6713 (Code of Conduct and Ethical Standards of Public Officials & Employees), this Office hereby sets the following guidelines for the submission of originally signed and duly notarized Statement of Assets, Liabilities and Net Worth (SALN) as of December 31, 2023:

- a. Creation of Review and Compliance Committee (RCC):  
a.1. Schools Division Office

Chairperson:	<b>Assistant Schools Division Superintendent</b>
Members:	<b>Attorney III Administrative Officer V Administrative Officer IV/HRMO</b>
Secretariat:	<b>Administrative Assistants-Personnel Section</b>

- a.2. School

Chairperson:	<b>School Head</b>
Members:	<u>Any two of the following:</u> <b>Asst. School Head Head Teacher Faculty Member</b>
Secretariat:	<b>Administrative Officer/ Administrative Assistant</b>

- b. Functions of the committee:  
b.1. Ensure that all officials and employees submit their accomplished SALN Form within the prescribed period.  
b.2. Ensure the completeness of required data in compliance with the guidelines in the filling out the SALN Form as prescribed under RA 6713.

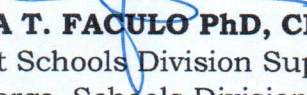




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- c. To facilitate proper consolidation, please submit 3 copies of SALN in 3 different folders (Ombudsman's copy, School's copy, and Employees' copy) with transmittal, Certificate of Compliance, and the list of members of the School SALN Review and Compliance Committee (RCC) on or before **March 15, 2023**.
2. In addition, all employees are advised to submit one (1) copy of their accomplished Income Tax Return (BIR Form No. 2316) to the Personnel Section on or before **February 2, 2024**. Please refer to the enclosed instructions in filling out the aforementioned form.
3. Immediate dissemination of and strict compliance with this memorandum are desired.

  
**SORAYA T. FACULO PhD, CESO VI**  
Assistant Schools Division Superintendent  
Officer-in-Charge, Schools Division Superintendent

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References:

National Internal Revenue Code of 1997





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Enclosure to Division Memorandum No. 044-2024

**BIR FORM NO. 2316 INSTRUCTIONS:**

1. Pls fill out:
  - Registered address (no. 6)
  - Zip code (no. 6a)
  - Local home address (no. 6b)
  - Zip code (no. 6c)
  - Foreign address (no. 6d). Type "n/A" if none
  - Date of birth (no. 7)
  - Contact number (no. 8)
  - CTC/ Valid ID No. of Employee, place of issue, date issue and amount paid, if CTC
  - Date signed (no. 52)
2. Sign at no. 52 & no. 54
3. Submit 1 copy of accomplished BIR 2316 with transmittal list (see template below) hard and softcopy to be send to [vivian.delosreyes@deped.gov.ph](mailto:vivian.delosreyes@deped.gov.ph)

**TRANSMITTAL LIST**

NO	NAME OF EMPLOYEE	TIN NO.	ACCOUNT OF COMPENSATION (NO. 50)	TAX DUE WITHELD AND REMITTED (NO. 26)
***arrange alphabetically (last name, first name, middle initial)				
1	KULASA, MARIA Q.	555-666-777-000	317, 378.96	13, 465.76
2				

