



Republic of the Philippines
Department of Education

01 OCT 2020

OFFICE ORDER
OM-OSEC-2020-024

**DESIGNATION OF THE REVIEW AND COMPLIANCE COMMITTEE
FOR STATEMENT OF ASSETS, LIABILITIES AND NET WORTH**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Division Chiefs
All Others Concerned

1. Pursuant to Resolution No. 1300445 dated 04 March 2013 issued by the Civil Service Commission (CSC) relative to the **Review and Compliance Committee (RCC) for Statement of Assets, Liabilities and Net Worth (SALN)** of employees and personnel in the Department of Education-Central Office (DepEd-CO), the Department shall have an RCC, composed of the Chairperson and two members.

2. In the exigency of the service, the RCC designated in Office Memorandum No. OM-OSEC-2019-003 dated 14 March 2019 is hereby amended as follows:

Chairperson: **JESUS L.R. MATEO**
Undersecretary
Planning Service and Bureau of Human Resource
and Organizational Development (BHROD)

Members: **Atty. ANNE RACHEL C. MIGUEL**
Director IV, BHROD

LEILANI L. GALVEZ
Director IV
Internal Audit Service

3. As stated in CSC Resolution No. 1300445, the RCC shall review the submitted SALNs of DepEd-CO officials and employees and to evaluate if the same have been submitted on time, with complete data, and in proper form. Further, the RCC shall prepare a list of the following employees in alphabetical order:

- Those who filed their SALNs with complete data;
- Those who filed their SALNs but with incomplete data; and
- Those who did not file their SALNs.

4. Immediate dissemination of this Memorandum is desired.


LEONOR MAGTOLIS BRIONES
Secretary

JBM,MPC,APA,SMA, OM RCC for SALN
0235 September 30, 2020



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DEPED-OSEC-435869




Republic of the Philippines
Department of Education

OFFICE MEMORANDUM
O M - O S E C - 2 0 1 9 - 0 0 3

14 MAR 2019

TO : Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Division Chiefs
All Others Concerned

FROM : 
LEONOR MAGTOLIS BRIONES
Secretary

SUBJECT : **REVIEW AND COMPLIANCE COMMITTEE FOR THE
STATEMENT OF ASSETS, LIABILITIES AND NET WORTH**

1. Pursuant to Civil Service Commission (CSC) Resolution No. 1300455 dated March 04, 2013 regarding the **Review and Compliance Committee (RCC) for the Statement of Assets, Liabilities and Net Worth (SALN)**, every office/agency shall have an RCC, which shall be composed of one Chairperson and two members.

2. In this connection, the following officials are hereby designated as RCC for SALN:

Chairperson : **Atty. Revsee A. Escobedo**
Assistant Secretary
Officer-In-Charge (OIC), Office of the Undersecretary
for Personnel, Employee Welfare, and Field Operations

Members : **Jennifer E. Lopez**
Education Program Supervisor
OIC, Office of the Director III, Bureau of Human Resource
and Organizational Development (BHROD)

Albert Jerome C. Andres
Supervising Administrative Officer
OIC, Personnel Division, BHROD

3. The RCC shall review and evaluate the submitted SALN of Central Office officials and employees whether or not the same has been submitted on time, complete and in proper form. The RCC shall prepare a list of the following employees, in alphabetical order:

- a. Those who filed their SALNs with complete data.
- b. Those who filed their SALNs but with incomplete data, and
- c. Those who did not file their SALNs.

4. Immediate dissemination of this Memorandum is directed.



post 8/2

Re: Review and Compliance Committee
for the Statement of Assets, Liabilities
and Net Worth (SALN)

Number: 1300455

Promulgated: 04 MAR 2013

X-----X

RESOLUTION

WHEREAS, Section 17, Article XI of the 1987 Philippine Constitution requires public officers and employees to submit upon assumption of office and during such period as may be required by law, a declaration under oath of their assets, liabilities and net worth (SALN);

WHEREAS, Section 8 of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) requires the declarant *"to accomplish and submit declarations under oath of, and the public has the right to know, their assets, liabilities, net worth and financial and business interests including those of their spouses and of unmarried children under eighteen (18) years of age living in their households;"*


WHEREAS, Section 12 of Republic Act No. 6713 provides that the Civil Service Commission shall have the primary responsibility for its administration and enforcement, and the authority to promulgate rules and regulations necessary to carry out its provisions;

WHEREAS, Section 10 of Republic Act No. 6713 provides that the designated committees of the House of Congress and heads of agencies of the executive and judicial department shall establish procedures for the review of the SALN and determine if the same has been submitted on time, complete and in proper form, and render opinion interpreting the provisions on review and compliance procedure in the filing thereof;

WHEREAS, CSC Resolution No. 060231 dated February 1, 2006, amended and clarified Rule VIII of the Rules Implementing Republic Act No. 6713 on the review and compliance of the SALN wherein officials who are authorized to establish review and compliance procedure in the legislative, executive and judicial departments of the government were identified;

WHEREAS, the Commission recognized the need to amend and clarify the persons authorized to review and evaluate the submitted SALNs.

Certified True Copy:


SEYMOUR M. JARES
Chief Executive Officer
Commission on Government Procurement

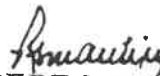
In a Race to Serve: Responsive, Accessible, Courteous and Effective Public Service

IN VIEW OF THE FOREGOING, the Commission **RESOLVES** to adopt the following guidelines in the review and compliance procedure in the filing and submission of the SALN:

1. Every office/agency shall have a Review and Compliance Committee, which shall be composed of one (1) Chairman and two (2) members;
2. The Review and Compliance Committee shall be designated and authorized by the head of agency to receive the SALN and to evaluate if the same has been submitted on time, complete and in proper form.
3. The Review and Compliance Committee shall prepare a list of the following employees, in alphabetical order, to the head of agency, copy furnished the Civil Service Commission, on or before May 15 of every year:
 - a. Those who filed their SALNs with complete data;
 - b. Those who filed their SALNs but with incomplete data; and
 - c. Those who did not file their SALNs.

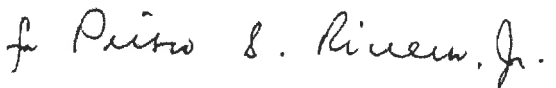
Quezon City.


FRANCISCO T. DUQUE III
Chairman


ROBERT S. MARTINEZ
Commissioner

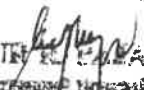
VACANT
Commissioner

Attested by:


DOLORES B. BONIFACIO
Director IV
Commission Secretariat and Liaison Office

AGR/X36/X51/j195

Certified True Copy:


SEYMOUR E. REYES
Chief Personnel Officer
Commission Secretariat and Liaison Office



Republic of the Philippines
Department of Education

320431

Tanggapan ng Pangalawang Kalihim
Office of the Undersecretary
Finance-Disbursements and Accounting

MEMORANDUM
OM-FDA-2017-008

13 March 2017

For : Undersecretaries
Assistant Secretaries
Bureau/Service Directors
Chiefs of Offices
All others concerned

Subject: Submission of 2016 Statement of Assets, Liabilities and Net Worth

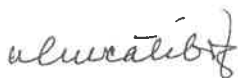
Pursuant to Article XI Section 17 of the 1987 Constitution and Section 8 of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees), all public officials and employees shall file under oath their Statement of Assets, Liabilities and Net Worth (SALN).

In this connection, all DepEd Central Office officials and employees are reminded to file and submit their SALN to the Personnel Division **on or before 15 April 2017**. Attached are the SALN Form (Annex A), revised as of 2015 pursuant to CSC Resolution No. 1500088, and the Guidelines in Filling Out of SALN Form (Annex B), for ready reference.

Further, the Bureau/Service Directors are hereby authorized to administer oath and sign the accomplished SALN of their respective employees.

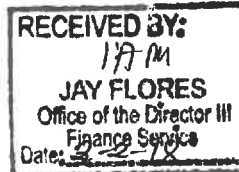
For more information and assistance on the filling out of SALN, please contact Ms. Rebecca Mendiola or Ms. Melissa Salazar of the Personnel Division at 633-9345.

Please be guided accordingly.


VICTORIA M. CATIBOG
Undersecretary



Republic of the Philippines
Department of Education



Tanggapan ng Pangalawang Kalihim
Office of the Undersecretary
Finance-Disbursements and Accounting

02 March 2018

MEMORANDUM

For : Undersecretaries
Assistant Secretaries
Bureau/Service Directors
Chiefs of Offices
All Others Concerned

Subject: Submission of 2017 Statement of Assets, Liabilities and Net Worth


Pursuant to Article XI Section 17 of the 1987 Constitution and Section 8 of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees), all public officials and employees shall file under oath their Statement of Assets, Liabilities and Net Worth (SALN).

In this connection, all DepEd Central Office officials and employees are reminded to file and submit their SALN to the Personnel Division **on or before 13 April 2018**. Attached are the SALN Form (Annex A), revised as of 2015 pursuant to CSC Resolution No. 1500088, and the Guidelines in Filling Out of SALN Form (Annex B), for ready reference.

Further, the Bureau/Service Directors are hereby authorized to administer oath and sign the accomplished SALN of their respective employees.

For more information and assistance on the filling out of SALN, please contact Ms. Rebecca Mendiola or Ms. Linda Ramirez of the Personnel Division at 633-9345.

Please be guided accordingly.


VICTORIA L. MEDRANA-CATIBOG
Undersecretary, Finance-DA



Republic of the Philippines
Department of Education

Tanggapan ng Pangalawang Kalihim
Office of the Undersecretary

08 March 2019

MEMORANDUM

For : Undersecretaries
Assistant Secretaries
Bureau/Service Directors
Chiefs of Offices
All Others Concerned

Subject: Submission of 2018 Statement of Assets, Liabilities and Net Worth


Pursuant to Article XI Section 17 of the 1987 Constitution and Section 8 of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees), all public officials and employees shall file under oath their Statement of Assets, Liabilities and Net Worth (SALN).

In this connection, all DepEd Central Office officials and employees are reminded to file and submit their SALN to the Personnel Division **on or before 12 April 2019**. The SALN Form, revised as of 2015 pursuant to CSC Resolution No. 1500088, and the Guidelines in Filling Out of SALN Form can be downloaded at **<http://deped.in/PDtemplates>**.

Further, the appointed/designated Bureau/Service Directors are hereby authorized to administer oath and sign the accomplished SALN of their respective employees.

For more information and assistance on the filling out of SALN, please contact Ms. Rebecca Mendiola or Ms. Linda Ramirez of the Personnel Division at 633-9345.

Please be guided accordingly.


Atty. REVSEE A. ESCOBEDO
OIC Undersecretary
Field Operations, HR-EWD & PD,
and DEACO



MC No. 03, s. 2015

MEMORANDUM CIRCULAR

- TO :** ALL HEADS OF CONSTITUTIONAL BODIES; DEPARTMENTS; BUREAUS AND AGENCIES OF THE NATIONAL GOVERNMENT; LOCAL GOVERNMENT UNITS, GOVERNMENT OWNED OR CONTROLLED CORPORATIONS; AND STATE COLLEGES AND UNIVERSITIES
- SUBJECT :** Amendment to CSC Memorandum Circular No. 2, s. 2013 (Revised Statement of Assets, Liabilities and Net Worth [SALN] Form)

Pursuant to CSC Resolution No. 13-00173 dated January 24, 2013, the Commission adopted the revised form of the Statement of Assets, Liabilities and Net Worth (SALN) for year 2012 and onwards and prescribed the corresponding Guidelines in Filling Out the SALN Form.

Under the present structure of the Philippine government, there are certain agencies, offices or corporations that are not identified under Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees. This circumstance brought confusion among agencies, offices as well as public officers and employees as to where their SALNs should be filed or transmitted. Thus, the Commission recognized the need to clarify the proper agencies or offices where particular public officers and employees should file their respective SALNs.

Furthermore, there is also the need to clarify the required disclosure of real property with regard to its location in keeping with the true mandate of public disclosure and transparency.

Thus, the Commission promulgated CSC Resolution No. 1500088 dated January 23, 2015 which adopted the attached Revised SALN Form and the following amendments in the Guidelines in the Filling Out of the SALN Form Beginning CY 2012 (CSC MC No. 10, s. 2013) and CSC Resolution No. 060231 dated February 1, 2006 (CSC MC No. 10, s. 2006):

In a R. A. C. E. to Serve: Responsive, Accessible, Courteous and Effective Public Service

"1. Paragraph B(2)(e) of the Guidelines in the Filling Out of the SALN Form beginning 2012 (Guidelines) is hereby amended to read as follows:

"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.

"2. Section 5 of CSC Resolution No. 060231 dated February 1, 2006 in relation to paragraph B(7) – Review and Compliance Committee of the Guidelines is hereby amended to read as follows:

"Section 5. Transmittal of all submitted SALNs to the concerned agencies on or before June 30.

"The Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the concerned offices, as specified below:

REPOSITORY AGENCY	OFFICERS AND EMPLOYEES
<i>National Office of the Ombudsman</i>	<i>President Vice President Constitutional Officials - Chairpersons of Commission on Audit (COA), Commission on Election (COMELEC) and Civil Service Commission (CSC) - Commissioners of COA, COMELEC and CSC - Ombudsman and his Deputies</i>
<i>Secretary of the Senate</i>	<i>Senators</i>
<i>Secretary of the House of Representatives</i>	<i>Representatives (Congressmen/Congresswomen)</i>
<i>Clerk of Court of the Supreme Court</i>	<i>Justices of the Supreme Court, Court of Appeals, Sandiganbayan and Court of Tax Appeals</i>
<i>Court Administrator</i>	<i>Judges of the Regional Trial Court, Metropolitan Trial Court,</i>

	<p><i>Municipal Trial Court in Cities, Municipal Trial Court, Municipal Circuit Trial Court, and Shari'a District Courts</i></p>
<p><i>Office of the President</i></p>	<p><i>National executive officials, including, but not limited to the following:</i></p> <ul style="list-style-type: none"> - <i>Members of the Cabinet;</i> - <i>Undersecretaries;</i> - <i>Assistant Secretaries;</i> - <i>Officials in the Foreign Service and;</i> - <i>Heads of government owned or controlled corporations with original charters and their subsidiaries and</i> - <i>Heads of state colleges and universities</i> <p><i>Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain</i></p> <ul style="list-style-type: none"> - <i>Colonel, Brigadier General, Major General, Lieutenant General and General (Army and Air Force)</i> - <i>Captain, Commodore, Rear Admiral, Vice Admiral and Admiral (Navy)</i> <p><i>Officers of the Philippine National Police from the rank of Senior Superintendent</i></p> <ul style="list-style-type: none"> - <i>Chief Superintendent, Director, Deputy Director General and Director General</i> <p><i>Officers of the Philippine Coast Guard from the rank of Commodore</i></p> <ul style="list-style-type: none"> - <i>Commodore, Rear Admiral, Vice Admiral and Admiral</i>
<p><i>Deputy Ombudsman in their respective region (Luzon,</i></p>	<p><i>Regional officials and employees of the following offices:</i></p>

<p><i>Visayas or Mindanao)</i></p>	<ul style="list-style-type: none">- <i>Departments, bureaus and agencies of the National Government</i>- <i>Judiciary and Constitutional Commissions and offices</i>- <i>Government owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions</i>- <i>State colleges and universities</i> <p><i>Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members</i></p> <p><i>City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan / Panlungsod Members and Barangay Officials</i></p> <p><i>Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain</i></p> <ul style="list-style-type: none">- <i>Lieutenant Colonel, Major, Captain, 1st Lieutenant and 2nd Lieutenant (Army and Air Force)</i>- <i>Commander, Lieutenant Commander, Lieutenant Senior Grade, Lieutenant Junior Grade and Ensign (Navy)</i>- <i>Other enlisted officers</i> <p><i>Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent</i></p> <ul style="list-style-type: none">- <i>Superintendent, Chief Inspector, Senior Inspector and Inspector</i>- <i>Other police officers</i> <p><i>Officers of the Philippine Coast</i></p>
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	<p><i>Guard (PCG) below the rank of Commodore</i></p> <ul style="list-style-type: none"> - <i>Captain, Commander,</i> <i>Lieutenant Commander,</i> <i>Lieutenant, Lieutenant Junior</i> <i>Grade and Ensign</i>
<p><i>Civil Service Commission</i></p>	<p><i>All other officials and employees in the central/main/national offices of the following:</i></p> <ul style="list-style-type: none"> - <i>Departments, bureaus and agencies of the National Government</i> - <i>Judiciary and Constitutional Commissions and offices</i> - <i>Government owned and/or controlled corporations with and without original charters, and their subsidiaries in the regions</i> <p><i>All other appointive officials and employees of the Legislature</i></p> <p><i>All civilian personnel of the AFP</i></p> <p><i>All other central officers (uniformed personnel) below the rank of Senior Superintendent as well as all non-uniformed personnel of the PNP</i></p> <p><i>All other central officers below the rank of Commodore as well as all civilian personnel of the PCG</i></p>

The foregoing amendments shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

Public officials and employees who have filed or will file their SALNs in compliance with CSC Resolution No. 1300173 dated January 24, 2013 (CSC Memorandum Circular No. 2, s. 2013) prior to the effectivity date of these amendments shall be considered to have substantially complied with the filing of the SALNs for the year 2014. However, public officials and employees who will file their SALNs after the effectivity date of these amendments are mandated to strictly comply with the disclosure of exact location and the use of the attached Revised SALN Form.

Quezon City.


ROBERT S. MARTINEZ
Acting Chairman

February 17, 2015

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____
 (Required by R.A. 6713)

Note: *Husband and wife who are both public officials and employees may file the required statements jointly or separately.*
 Joint Filing *Separate Filing* *Not Applicable*

DECLARANT:	_____	POSITION:	_____
	(Family Name) (First Name) (M.I.)	AGENCY/OFFICE:	_____
ADDRESS:	_____	OFFICE ADDRESS:	_____
	_____		_____
	_____		_____
SPOUSE:	_____	POSITION:	_____
	(Family Name) (First Name) (M.I.)	AGENCY/OFFICE:	_____
		OFFICE ADDRESS:	_____

UNMARRIED CHILDREN BELOW EIGHTEEN (18) YEARS OF AGE LIVING IN DECLARANT'S HOUSEHOLD

NAME	DATE OF BIRTH	AGE
_____	_____	_____
_____	_____	_____
_____	_____	_____

ASSETS, LIABILITIES AND NETWORTH

(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)

1. ASSETS

a. Real Properties*

DESCRIPTION OF PROPERTY	ADDRESS	ACQUISITION DATE	ACQUISITION VALUE	FAIR MARKET VALUE	DEED NUMBER	BOOK	PAGE

Subtotal: _____

b. Personal Properties*

DESCRIPTION OF PROPERTY	ACQUISITION DATE	ACQUISITION VALUE	FAIR MARKET VALUE

Subtotal : _____

TOTAL ASSETS (a+b): _____

* Additional sheet/s may be used, if necessary.



2. LIABILITIES*

TYPE OF LIABILITY	DATE OF ACQUISITION	AMOUNT

TOTAL LIABILITIES: _____

NET WORTH : Total Assets less Total Liabilities = _____

* Additional sheet/s may be used, if necessary.

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant /Declarant's spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant's Household)

I/ We do not have any business interest or financial connection.

NAME OF BUSINESS OR FINANCIAL CONNECTION	DATE OF ACQUISITION	AMOUNT

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Inso)

I/ We do not know of any relative/s in the government service)

NAME OF RELATIVE	DATE OF ACQUISITION	AMOUNT	NAME OF AGENCY/ OFFICE/ ADDRESS

I hereby certify that these are true and correct statements of my assets, liabilities, net worth, business interests and financial connections, including those of my spouse and unmarried children below eighteen (18) years of age living in my household, and that to the best of my knowledge, the above-enumerated are names of my relatives in the government within the fourth civil degree of consanguinity or affinity.

I hereby authorize the Ombudsman or his/her duly authorized representative to obtain and secure from all appropriate government agencies, including the Bureau of Internal Revenue such documents that may show my assets, liabilities, net worth, business interests and financial connections, to include those of my spouse and unmarried children below 18 years of age living with me in my household covering previous years to include the year I first assumed office in government.

Date: _____

(Signature of Declarant)

(Signature of Co-Declarant/Spouse)

Government Issued ID: _____
ID No.: _____
Date Issued: _____

Government Issued ID: _____
ID No.: _____
Date Issued: _____

SUBSCRIBED AND SWORN to before me this ____ day of _____, affiant exhibiting to me the above-stated government issued identification card.

(Person Administering Oath)

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____
 (Sample additional sheet/s for the declarant)

NAME: _____ **POSITION:** _____
 (Family Name) (First Name) (M.I.) **AGENCY/OFFICE:** _____

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

DESCRIPTION	TYPE	ADDRESS	ESTIMATED VALUE	ACQUISITION DATE	ACQUISITION PRICE	ACQUISITION TYPE	ACQUISITION SOURCE

Subtotal: _____

b. Personal Properties

DESCRIPTION	TYPE	ESTIMATED VALUE	ACQUISITION DATE	ACQUISITION PRICE	ACQUISITION TYPE	ACQUISITION SOURCE

Subtotal: _____

TOTAL ASSETS (a+b): _____

2. LIABILITIES

NAME	AMOUNT OF DEBT	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

NAME OF ENT. / BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTERESTS / FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

Handwritten mark

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____

(Sample additional sheet/s for the exclusive properties of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household)

NAME: _____ **POSITION:** _____
 (Family Name) (First Name) (M.I.) **AGENCY/OFFICE:** _____

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

PROPERTY ADDRESS	PROPERTY TYPE	ACQUISITION DATE	ACQUISITION COST	FAIR MARKET VALUE	DEED NUMBER	DEED DATE	DEED COUNTY

b. Personal Properties

DESCRIPTION	ACQUISITION DATE	ACQUISITION COST	FAIR MARKET VALUE

2. LIABILITIES

NATURE	AMOUNT OR BALANCE	DATE OF MATURITY

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

NAME OF ENTITY/BUSINESS OR ENTERPRISE	BUSINESS ADDRESS	TYPE OF BUSINESS INTEREST OR FINANCIAL CONNECTION	DATE OF ACQUISITION, INTEREST OR CONNECTION

C

Frequently Asked Questions¹ on the Statement of Assets, Liabilities and Networth (SALN)

BASIC INFORMATION

What is the SALN?

It is the statement of assets, liabilities and net worth, and the disclosure of financial connections or business interests and identification of relatives within the fourth degree of consanguinity or affinity. Further, it also requires the declarant to name his/her *bilas*, *balae* and *inso* who are in government service.

What is the purpose of the SALN?

To enjoin all public officers and employees to declare and submit an annual true, detailed and sworn statement of their assets, liabilities and net worth, including disclosure of business interests and financial connections, and to declare to the best of their knowledge their relatives in the government service.

Who are required to file the SALN?

All officials and employees of government are required to file the SALN. The government pertains to the national and local governments, including state universities and colleges, and government-owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter.

Who are exempted from filing the SALN Form?

- 1) Those serving in honorary capacity - persons who are working in the government without service credit and without pay.
- 2) Those whose position title is laborer - persons whose work depends on mere physical power to perform ordinary manual labor, and not one engaged in services consisting mainly of work requiring mental skill or business capacity, and involving the exercise of intellectual faculties.
- 3) Those who are casual or temporary workers - persons hired to do work outside what is considered necessary for the usual operations of the employer's business.

When should the SALN be filed?

The SALN should be filed:

- 1) within thirty (30) days after assumption of office, statements of which must be reckoned as of his first day of service;
- 2) on or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; or
- 3) within thirty (30) days after separation from the service, statements of which must be reckoned as of his last day of office.

¹ v. March 2016

LEGAL BASES

What law governs the filing of the SALN Form?

Republic Act No. 6713 otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees

What form should be used?

The currently prescribed form is the one revised as of January 2015 per CSC Resolution No. 1500088 promulgated on January 23, 2015.

FEATURES OF THE SALN FORM

What are the important features of the SALN form?

- 1) The SALN form has been made 'user-friendly' so it is easy to fill up.
- 2) Its legal basis is RA No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) only, because it is the later law compared to RA No. 3019 (Anti-Graft Corrupt Practices Act).
- 3) There is a portion where spouses who are both government employees may indicate whether they are filing jointly or separately.
- 4) In the declaration of real properties, the form requires the exact location of the property.
- 5) 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.
- 6) Several portions of the previous form have been removed like the amount and sources of gross income, amount of personal and family expenses and amount of income taxes paid, all of which were required to be declared under RA No. 3019 (Anti-Graft Corrupt Practices Act).
- 7) The declaration of nature of real properties is no longer required.
- 8) The subcategories (tangible, intangible) under personal properties were removed.
- 9) The subcategories (improvements, buildings) under acquisition cost were removed.
- 10) In the present form, the identification of relatives is required to be 'to the best of my knowledge'. All other declarations are required to be 'true and detailed.'

FILLING-OUT THE SALN FORM

In case declarant spouses are both in the government service, how should they file their SALN jointly?

In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital properties, if there are any. After filling out the form, the spouses may reproduce the SALN Form as the number of copies is required, but their signatures should be original in the SALN Form to be submitted to their respective agencies.

If the declarant's spouse is not in the government service, or if the declarant is unmarried, what box should the declarant tick off in the top portion of the SALN referring to joint or separate filing of the SALN Form?

The declarant shall tick off the box marked as "Not applicable."

If my spouse is working in the private sector, is he/she still required to sign my SALN?

Yes, if the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.

If the declarant was single during the preceding year and got married at the year of the filing of the SALN, what should be his/her status at the time of the filing of the SALN Form?

Declarant would still be single since the SALN Form refers to the preceding year. Hence, his/her properties shall still be declared as his own, and not community property or the property regime agreed upon at the time of marriage.

In the case of uniformed personnel, what should they indicate in the space requiring the position? Is it the rank or the designation?

Uniformed personnel are appointed to rank, thus, they should indicate their rank in the blank space for position.

DECLARATION OF REAL AND PERSONAL PROPERTIES

What is the meaning of 'living in declarant's household'?

Actual presence in the residence of the declarant.

Are children who are supported by the declarant but living outside the household due to studies included in the declaration?

No, actual presence in the residence of the declarant is what the law contemplates.

Why do I need to declare the property of my spouse and unmarried children below (18) years of age living in my household?

It is required by RA No. 6713.

What is the basis of requiring the signature of spouse?

The properties of the declarant's spouse are required by law to be disclosed, hence, he/she is required to certify the correctness of such declaration.

If declarant and spouse are separated in fact or legally separated, is the declarant's spouse still required to sign the SALN?

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.

What if the said spouse refuses to sign the declarant's SALN?

The declarant just has to attach an explanation why no signature of spouse is present in the SALN.

What is the assessed value and current fair market value?

For purposes of the SALN, the amounts found in the tax declaration of real properties shall be used as the basis for the declaration.

How are mortgaged properties declared in the SALN?

Mortgaged properties are already under the name of the declarant. Hence, the mortgaged properties shall be declared either under real or personal properties. The acquisition cost to be declared shall be the actual purchase price. However, the declarant should declare the outstanding balance of the mortgage loan as of December 31 of the preceding year under Liabilities.

Should insurance policies be declared in the SALN?

Yes, under personal properties. The amount to be disclosed under acquisition cost shall be the amount already paid.

Should pensions be declared in the SALN?

Pensions received for the year of declaration should be declared as personal property either cash on hand or cash in bank, as the case may be.

Should shares of stock be declared in the SALN?

Yes, shares of stock are personal properties. The acquisition cost shall be the total value of the shares of stocks as of December 31 of the preceding year.

How are earnings and income from other sources declared?

These shall either form part of the declarant's cash on hand or in bank which shall be determined as of December 31 of the preceding year.

How do we declare inherited properties?

Inherited properties are transferred to the heirs by operation of law. Hence, even without a transfer of the property under the name of the declarant, the latter shall declare his/her share in the inherited properties as his/her assets. For the acquisition cost, the declarant shall state zero (0). For real properties inherited, the declarant is required to provide the assessed value and current fair market value found in the tax declaration of the real properties concerned.

Do we have to declare minimal valued properties?

Yes, the law does not distinguish.

How do we declare minimal valued properties?

The declarant may declare minimal valued properties collectively, according to the nature/kind of the personal property like books; and the declarant may use "various years" as year acquired.

Is it not burdensome on the part of the declarant to declare all personal properties?

No, because properties of minimal value or with the same kind/nature may be declared in group/bulk.

Is there a ceiling on the price of property that we declare?

R.A. No. 6713 does not provide for a ceiling on properties to be declared.

DECLARATION OF LIABILITIES

How should credit card liabilities be declared?

The outstanding balance as of December 31 of the preceding year shall be declared.

Do we need to declare personal loans and the names of the creditors?

Yes, it shall be declared under liabilities.

DECLARATION OF INTEREST

How do I distinguish between financial connection and business interest?

Business interests refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government while financial connections refer to declarant's existing connections with any business enterprise or entity, whether as a consultant, adviser and the like, with an expectation of remuneration for services rendered.

RELATIVES BY AFFINITY, CONSANGUINITY PLUS INSO, BALAE AND BILAS

What is the extent of the fourth civil degree of affinity and consanguinity?

Relatives in the first degree of consanguinity include the declarant's father, mother, son and daughter. Relatives in the first degree of affinity include the declarant's father-in-law and mother-in-law.

Relatives in the second degree of consanguinity include the declarant's brother, sister, grandmother, grandfather, grandson and granddaughter. Relatives in the second degree of affinity include the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law and grandson-in-law.

Relatives in the third degree of consanguinity include the declarant's nephew, niece, uncle and aunt. Relatives in the third degree of affinity include declarant's nephew-in-law, niece-in-law, uncle-in-law, auntie-in-law.

Relatives in the fourth degree of consanguinity include the declarant's first cousin.

Why do I need to declare Inso, Balae and Bilas?

It is required by the implementing rules of RA No. 6713, and it is included in the definition of relatives in the government under RA No. 6713.

SIGNATURE; OATH

Who are persons authorized to administer oath?

For SALN purposes, the head of agency has the authority to administer oath. However, the head of agency is allowed to delegate such authority provided the delegation of authority is put into writing.

Can a declarant take his/her oath before other persons authorized to administer oath such as notary public?

Yes.

ISSUES PERTAINING TO AUTHORITY OF OMBUDSMAN AND OTHER AGENCIES

What is the extent of authority given to the Ombudsman by virtue of the authorization executed together with the SALN?

The Ombudsman is authorized to obtain and secure from all appropriate government agencies, including the Bureau of Internal Revenue such documents that may show the declarant's assets, liabilities, net worth, business interests and financial connections.

Can the Office of the Ombudsman look into my bank accounts in private banks by virtue of the authorization in the SALN?

No, the authorization refers only to government agencies.

How about government banks which may be considered as "appropriate government agencies", are they also covered by the authority given to the Ombudsman?

No, banks, whether government or not, are covered by a special law (Secrecy of Bank Deposit Act [RA No. 1405]), hence, they are not included in the authorization.

Can the public request for a copy of the SALN Form of a government official/employee?

Yes, as long as they comply with the rules governing access to SALNs provided by the repository agencies.

LIST OF REPOSITORY AGENCIES²

The Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the concerned offices, as specified below:

REPOSITORY AGENCY²	OFFICERS AND EMPLOYEES
National Office of the Ombudsman	President; Vice President; Constitutional Officials – Chairpersons of Commission on Audit (COA), Commission on Election (COMELEC) and Civil Service Commission (CSC) – Commissioners of COA, COMELEC and CSC – Ombudsman and his Deputies
Secretary of the Senate	Senators
Secretary of the House of Representatives	Representatives (Congressmen/Congresswomen)
Clerk of Court of the Supreme Court	Justices of the Supreme Court, Court of Appeals, Sandiganbayan, and Court of Tax Appeals

² Updated per CSC Resolution No. 1500088 promulgated on January 23, 2015

Court Administrator	Judges of the Regional Trial Court, Metropolitan Trial Court, Municipal Trial Court in Cities, Municipal Trial Court, Municipal Circuit Trial Court, and Shari'a District Courts
Office of the President	<p>National executive officials, including, but not limited to the following:</p> <ul style="list-style-type: none"> - <i>Members of the Cabinet</i> - <i>Undersecretaries</i> - <i>Assistant Secretaries</i> - <i>Officials in the Foreign Service</i> - <i>Heads of government owned or controlled corporations with original charters and their subsidiaries</i> - <i>Heads of state colleges and universities</i> <p>Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain:</p> <ul style="list-style-type: none"> - <i>Colonel, Brigadier General, Major General, Lieutenant General and General (Army and Air Force)</i> - <i>Captain, Commodore, Rear Admiral, Vice Admiral and Admiral (Navy)</i> <p>Officers of the Philippine National Police from the rank of Senior Superintendent:</p> <ul style="list-style-type: none"> - <i>Chief Superintendent, Director, Deputy Director General and Director General</i> <p>Officers of the Philippine Coast Guard from the rank of Commodore:</p> <ul style="list-style-type: none"> - <i>Commodore, Rear Admiral, Vice Admiral and Admiral</i>
Deputy Ombudsman in their respective region (Luzon, Visayas or Mindanao)	<p>Regional officials and employees of the following offices:</p> <ul style="list-style-type: none"> - <i>Departments, bureaus and agencies of the National Government</i> - <i>Judiciary and Constitutional Commissions and offices</i> - <i>Government owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions</i> - <i>State colleges and universities</i> <p>Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members;</p> <p>City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan/ Panlungsod Members and Barangay Officials;</p> <p>Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain:</p> <ul style="list-style-type: none"> - <i>Lieutenant Colonel, Major, Captain, 1st Lieutenant and 2nd Lieutenant (Army and Air Force)</i> - <i>Commander, Lieutenant Commander, Lieutenant Senior Grade, Lieutenant Junior Grade and Ensign (Navy)</i>

	<ul style="list-style-type: none"> - <i>Other enlisted officers</i> <p>Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent:</p> <ul style="list-style-type: none"> - <i>Superintendent, Chief Inspector, Senior Inspector and Inspector</i> - <i>Other police officers</i> <p>Officers of the Philippine Coast Guard (PCG) below the rank of Commodore:</p> <ul style="list-style-type: none"> - <i>Captain, Commander, Lieutenant Commander, Lieutenant, Lieutenant Junior Grade and Ensign</i>
Civil Service Commission	<p>All other officials and employees in the central/main/national offices of the following:</p> <ul style="list-style-type: none"> - <i>Departments, bureaus and agencies of the National Government</i> - <i>Judiciary and Constitutional Commissions and offices</i> - <i>Government owned and/or controlled corporations with and without original charters, and their subsidiaries in the regions</i> <p>All other appointive officials and employees of the Legislature;</p> <p>All civilian personnel of the AFP;</p> <p>All other central officers (uniformed personnel) below the rank of Senior Superintendent as well as all non-uniformed personnel of the PNP;</p> <p>All other central officers below the rank of Commodore as well as all civilian personnel of the PCG</p>



Republic of the Philippines
Department of Education

Tanggapan ng Pangalawang Kalihim
Office of the Undersecretary

MEMORANDUM

OM-OUPHROD-2020-00217

TO : Undersecretaries
Assistant Secretaries
Bureau/Service Directors
Chiefs of Offices
All Others Concerned

FROM : 
JESUS L.R. MATEO
Undersecretary

SUBJECT : Extension of the Deadline for the Submission of 2019 Statement of Assets, Liabilities and Net Worth (SALN)

DATE : 24 June 2020

Pursuant to Civil Service Commission (CSC) Memorandum Circular (MC) No. 13, s. 2020, *Filing and Submission of the Revised Statement of Assets, Liabilities and Net Worth (SALN) Form for the Year 2020*, please be informed that the deadline for the submission of SALN Form as of December 31, 2019 is extended further to **August 31, 2020**.

In addition, the following procedures in filing of the SALN Form shall be allowed in light of the national state of public health emergency brought by COVID-19 and implementation of alternative work arrangements:

1. **Online Oathtaking of the SALN**, in such cases that the Administering Officer and/or the Declarant are remotely located:
 - a. Online oathtaking of SALN can be performed for both electronic and physical copies of SALN;
 - b. The Administering Officer (AO), or the authorized DepEd Directors, and the Declarant may conduct an online meeting by means of videoconferencing that would allow them to communicate simultaneously by sight and sound. The AO shall review the Declarant's evidence of identity via video, if not personally known to the Administering Officer;
 - c. The Declarant executes the SALN and affirms the same as their free act and deed, and that the contents thereof are true and correct. They shall execute the SALN by affixing their electronic/digital signature to the electronic SALN, or wet ink signature to the physical SALN, provided the execution or placing of signature is done within sight of the Administering Officer;

BHROD-PD/andres

OM-OUPHROD-2020-00217



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Department of Education

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- d. The Declarant must transmit a copy of the original signed SALN (electronic or physical document), to the Administering Officer via fax/email or other electronic means, within the same day;
 - e. The Administering Officer may also use electronic or wet ink signature in acknowledging the SALN;
 - i. In case of electronic signature, the Administering Officer completes/signs the acknowledgment by affixing their electronic/digital signature in the copy of the original signed SALN sent by the Declarant;
 - ii. In case of wet ink signature, the Administering Officer prints the copy of the original signed SALN sent by the Declarant, completes/signs the acknowledgement by affixing their wet ink signature, and then scan the same;
 - iii. Upon completion/signing, the Administering Officer transmits the SALN back to the Declarant;
 - f. The Administering Officer is required to submit a list of online oath taking administered, together with a certification that the names appearing on the list took their oath before the AO through electronic/online meeting. The list shall be submitted to the Personnel Division within five (5) days from the last day of filing of the SALN.
2. **Online and/or physical filing of SALN**, subject to the following guidelines:
- a. DepEd Central Office employees, whether under alternative working arrangement or physically reporting for work, may submit their duly executed SALN electronically or physically to the BHROD-Personnel Division;
 - b. The "duly executed SALN" refers to a SALN that is personally signed under oath before an administering officer or notary public, or that executed through online oath taking as recognized under item no. 1 hereof;
 - c. For Online Submission:
 - i. Electronic copy of original SALNs shall be submitted per Bureau or Service to the BHROD-Personnel Division at bhrod.pd@deped.gov.ph using the official email address of the Office or the Head of Office;
 - ii. The electronic copy must be in legal size, Portable Document Format (PDF), and properly labeled with the Declarant's full name and office; and



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- iii. The email must contain the list of employees submitting via online transmission. The acknowledgement receipt of email shall suffice as proof of submission;
- d. For Physical Submission:
 - i. Employees must submit four (4) copies of the original SALN to the BHROD-Personnel Division, collated per Bureau/Service; and
 - ii. Original SALN must be printed in legal size paper.
3. Offices and personnel who have already filed and submitted their respective SALN prior to this memorandum do not need to resubmit the documents electronically.

For guidance and immediate compliance.



MC No. 13, s. 2020

MEMORANDUM CIRCULAR

TO : ALL HEADS OF CONSTITUTIONAL BODIES; DEPARTMENTS; BUREAUS AND AGENCIES OF THE NATIONAL GOVERNMENT; LOCAL GOVERNMENT UNITS, GOVERNMENT OWNED OR CONTROLLED CORPORATIONS; AND STATE COLLEGES AND UNIVERSITIES

SUBJECT : Filing and Submission of the Revised Statement of Assets, Liabilities and Net Worth (SALN) Form for the Year 2020

Pursuant to **CSC Resolution No. 2000603** dated **June 22, 2020**, the Commission resolves to adopt the following guidelines in the filing and submission of the Statement of Assets, Liabilities and Net Worth (SALN) Form for the year 2020 during the state of public health emergency:

1. The online oath taking of the SALN shall be allowed subject the following steps:
 - a. The Administering Officer or the Declarant initiates an electronic meeting with the Declarant or the Administering Officer, as the case may be, via Communication Technology (e.g. WebEx, Zoom or Skype). A “Communication Technology” is defined as an electronic device or process that allows the Administering Officer and a remotely located individual, the Declarant, to communicate simultaneously by sight and sound.
 - b. The Administering Officer reviews the Declarant’s evidence of identity via video, if not personally known to the Administering Officer.
 - c. The Declarant executes the SALN and affirms the same as his/her free act and deed, and that the contents thereof are true and correct. The Declarant shall execute the SALN by affixing his/her electronic/digital signature to the electronic SALN, or wet ink signature to the physical SALN, provided the execution or placing of signature is done within sight of the Administering Officer. The Original shall refer to the electronic SALN or physical SALN, as the case may be.

Bawat Kawani, Lingkod Bayani

- d. On the same day, the Declarant transmits a copy of the Original to the Administering Officer via fax or electronic means. A copy of a physical SALN refers to its scanned copy.
- e. The Administering Officer may use electronic signature or wet ink signature in acknowledging the SALN.

In case of electronic signature, the Administering Officer completes/signs the acknowledgment by affixing his/her electronic/digital signature in the copy of the Original sent by the Declarant.

In case of wet ink signature, the Administering Officer prints the copy of the Original sent by the Declarant, completes/signs the acknowledgement by affixing his/her wet ink signature, and then scan the same.

Upon completion/signing, the Administering Officer transmits the SALN back to the Declarant.

- f. The Declarant then sends/delivers the Copy to the Human Resource Department/Office (HRDO) of the concerned department, office or agency to comprise filing of the SALN, subject to the guidelines on online filing or transmission in paragraph 2 hereof.
 - g. The Administering Officer or the Declarant may record the video communication at their own discretion. The Administering Officer is required to record and submit a list of online oath taking he/she administered together with a certification that the names appearing on the list took their oath before him/her through electronic meeting. The list shall be submitted to the HRDO within five (5) days from the last day of filing of the SALN for recording purposes.
2. The online filing or transmission of a duly executed SALN shall be allowed, subject the following guidelines:
- a. The department, office or agency concerned shall put in place processes and mechanisms to enable or allow online oath taking of the SALN and the electronic filing of the SALN, and to ensure that the SALN electronically filed are verifiable and authentic.
 - b. The Declarant, whether under alternative working arrangement or physically reporting for work, may submit, through electronic means, a duly executed SALN to the concerned department, office or agency.
 - c. A “duly executed SALN” refers to a SALN that is personally signed under oath before an administering officer or notary public, or that executed through online oath taking as recognized under paragraph 1 hereof.

- d. The Declarant, when filing the SALN through online transmission, shall ensure that the SALN is in Portable Document Format (PDF).
 - e. An electronic SALN shall refer to a duly executed SALN filed by the Declarant to the concerned department, office or agency via online transmission.
 - f. An electronic SALN, for purposes of SALN compliance for the year 2020, shall be considered the original, and a printout thereof shall be considered a duplicate original.
3. The review and compliance procedure on the filing of the SALN shall be subject the following guidelines:
- a. All public officials and employees are given additional period of sixty (60) days **from June 30, 2020**, the last day of filing of the SALN, or **until August 31, 2020**, to file their SALN with their respective departments, offices, or agencies, unless the circumstances require otherwise.
 - b. All heads of department, office or agency shall establish procedures for the review of the SALNs to determine whether said statements have been submitted on time, are complete and are in proper form. It shall also include the constitution of the review and compliance procedure.
 - c. The last day of submission of the SALN Forms by all departments, agencies and offices to the appropriate repository agencies is extended from **August 31, 2020** to **October 31, 2020**.
4. The submission of SALNs by departments, offices and agencies to the proper repository agency shall be subject the following guidelines:
- a. Upon collation of the SALNs, the concerned department, office or agency has the option to submit/transmit the collated SALNs with the proper repository either physically or electronically. The concerned department, office or agency shall exercise only one option in submitting the SALNs, not a combination of both, in order to facilitate centralized recording and monitoring by repository agencies.
 - b. In the case of **physical submission**, the same shall comply with the existing guidelines on the filing and submission of the SALN. SALNs for physical submission includes physical SALNs filed and printed copies of SALNs electronically transmitted.
 - c. In the case of **electronic submission**, the department, office or agency concerned is allowed to submit or transmit the electronic SALNs to the proper repository agency either with the use of USB flash drive or disc storage together with the required summary as provided under the rules. SALNs under this filing include SALNs electronically transmitted as recognized under paragraph 2 hereof, and scanned copies of physical SALNs filed.

- d. In both instances, the department, office or agency is required to submit a list of SALNs electronically filed and physically filed.
 - e. The proper repository agencies may establish their own rules in allowing the receipt of electronic copies of the SALNs provided they comply with the uniformity rule, that is, SALNs may be filed either through electronic files or physical files, but not a combination of both.
 - f. For the CSC, the submission of electronic SALNs may be made by transmitting the USB flash drive or CD with the CSCFO or CSCRO having jurisdiction over them. The CSCFO or CSCRO will then transmit the same to the CSC CO.
5. Submission of electronic SALNs shall be deemed substantial compliance for the year 2020.
 6. The foregoing parameters shall be subject to changes in case of any further issuances by the appropriate authorities, department and/or task force pertaining to the national state of public health emergency brought by the COVID-19.
 7. Any inconsistent provision in the previous issuance shall be deemed amended.
 8. It is reiterated that the proper form to be used by all public officials and employees for the annual filing and submission of the SALN for the year 2020 shall be the Revised SALN Form (Revised as of January 2015) together with the Additional Sheets Form (Revised as of January 2015).

For your guidance.


ALICIA dela ROSA-BALA
Chairperson

22 June 2020