MEMORANDUM
OM-HROD-2022-0244

FOR : Undersecretaries
      Assistant Secretaries
      Bureau and Service Directors
      Chiefs of Offices
      All others concerned

FROM : WILFREDO E. CABRAL
      Regional Director, DepEd NCR and
      Officer-In-Charge, Office of the Undersecretary
      Human Resource and Organizational Development

SUBJECT : Submission of Statement on the Statement of Assets, Liabilities
          and Net Worth (SALN) as of 31 December 2021

DATE : 02 March 2022

Pursuant to Article XI Section 17 of the 1987 Constitution and Section 8 of Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, requiring all public officials and employees to file under oath their Statement of Assets, Liabilities and Net Worth (SALN), and Civil Service Commission (CSC) Memorandum Circular (MC) No. 6, s. 2021, Filing and Submission of the SALN During Exceptional Circumstances, adjusting the deadline of submission of SALN for all government officials and employees to 30 May 2022 and providing the modifications in the procedures in the filing of SALN applicable when the Philippines is placed under emergency status or under the state of calamity causing limited movement due to danger of public health and safety or preventing the normal way of life of the citizens.

In this connection, all DepEd Central Office officials and employees are required to submit four (4) printed copies of their duly signed or notarized SALN, in long bond paper (8.5” x 13”), to the BHROD-Personnel Division on or before 30 April 2022 to facilitate the timely checking and reviewing of the submitted SALNs.

The conduct of online oath taking of SALN shall be allowed subject to the steps and procedures provided in CSC MC No. 6, s. 2021. However, only original wet signatures or
PNPKI digital signature issued by the Department of Information, Communications and Technology (DICT) shall be used in signing the SALN form.

All administering officers who will conduct online oath taking are reminded to submit to the BHROD-Personnel Division a certification with the list of personnel who took their oath before him/her through online/electronic meeting.

For additional information and reference on the filing of SALN, attached is a copy of the Frequently Asked Questions on SALN and sample guide. A soft copy of the SALN Form (Revised as of 2015), SALN Additional Sheets Form (Revised 2015) and other reference materials can be downloaded at https://bit.ly/BHROD-PDtemplates.

Should you have any questions or clarifications, you may send an email to the Personnel Division at bhrod.pd@deped.gov.ph or directly contact Ms. Mitzi P. Bituin at mitzi.bituin@deped.gov.ph.

For your guidance and strict compliance.

Thank you.
### SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

**As of 31 December 2021**  
(Required by R.A. 6713)

**Note:** Husband and wife who are both public officials and employees may file the required statements jointly or separately.

Please select type of filing  
- Joint Filing  
- Separate Filing  
- Not Applicable

<table>
<thead>
<tr>
<th>DECLARANT:</th>
<th>POSITION:</th>
</tr>
</thead>
</table>
| (Family Name)  
(First Name)  
(M.I.) | AGENCY/OFFICE:  
OFFICE ADDRESS: |
| ADDRESS: | |

<table>
<thead>
<tr>
<th>SPOUSE:</th>
<th>POSITION:</th>
</tr>
</thead>
</table>
| (Family Name)  
(First Name)  
(M.I.) | AGENCY/OFFICE:  
OFFICE ADDRESS: |

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

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<tr>
<th>NAME</th>
<th>DATE OF BIRTH</th>
<th>AGE</th>
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</tbody>
</table>

### 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**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>KIND</th>
<th>EXACT LOCATION</th>
<th>ASSESSED VALUE</th>
<th>CURRENT FAIR MARKET VALUE</th>
<th>ACQUISITION YEAR</th>
<th>ACQUISITION MODE</th>
</tr>
</thead>
</table>

   Ensure correct total amount of declared real properties

   Subtotal: ________________

   b. **Personal Properties**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>YEAR ACQUIRED</th>
<th>ACQUISITION COST/AMOUNT</th>
</tr>
</thead>
</table>

   Ensure correct total amount of declared personal properties

   Subtotal: ________________

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

   **TOTAL ASSETS (a+b):** ________________

Page 1 of ___
2. LIABILITIES*

<table>
<thead>
<tr>
<th>NATURE</th>
<th>NAME OF CREDITORS</th>
<th>OUTSTANDING BALANCE</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

**TOTAL LIABILITIES:**

**NET WORTH :** Total Assets less Total Liabilities =

Ensure correct sum of total liabilities

Ensure correct computation of net worth

* 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)

Select if applicable

<table>
<thead>
<tr>
<th>NAME OF ENTITY/BUSINESS ENTERPRISE</th>
<th>BUSINESS ADDRESS</th>
<th>NATURE OF BUSINESS INTEREST &amp;/OR FINANCIAL CONNECTION</th>
<th>DATE OF ACQUISITION OF INTEREST OR CONNECTION</th>
</tr>
</thead>
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**RELATIVES IN THE GOVERNMENT SERVICE**

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

Select if applicable

<table>
<thead>
<tr>
<th>NAME OF RELATIVE</th>
<th>RELATIONSHIP</th>
<th>POSITION</th>
<th>NAME OF AGENCY/OFFICE AND ADDRESS</th>
</tr>
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</tr>
</tbody>
</table>

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:    Government Issued ID:    ID No.:    ID No.:    Date Issued:    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)
I. Rationale

1. Section 17 of Article XI of the 1987 Constitution and Section 8 of Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees mandate all public officials and employees to file under oath their Statement of Assets, Liabilities, and Net Worth (SALN) and a Disclosure of Business Interests and Financial Connections and those of their spouses and unmarried children under eighteen (18) years of age living in their households.

2. The Civil Service Commission (CSC) Resolution No. 060231 dated 01 February 2006, entitled “Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interest and Financial Connections” established the review and compliance procedures to be observed by all public officials and employees in the filing and submission of the SALN. It also provided the duties of the Head of Personnel Division/Unit or HRMOs in evaluating the submitted SALNs and ensuring the completeness and timely submission to the official repository agencies. Furthermore, it specified the sanctions for officials and employees due to non-compliance, and penalties for HRMOs who fail to perform their duties as specified.

3. CSC Resolution No. 1300455 dated 04 March 2013, “Review and Compliance Committee for Statement of Assets, Liabilities and Net Worth (SALN), required every office/agency to have a Review and Compliance Committee composed of one (1) Chairman and two (2) members who shall be authorized to receive and evaluate SALNs, and ensure the document is submitted on time and in its proper form.

4. In light of the current circumstances due to the COVID-19 global pandemic, CSC MC No. 6, s. 2021, Filing and Submission of the SALN During Exceptional Circumstances was issued, extending the deadline of submission of SALN for all government officials and employees from 30 April 2022 to 30 May 2022, and providing the modifications in the procedures in the filing of SALN applicable when the Philippines is placed under emergency status or under the state of calamity causing limited movement due to danger of public health and safety or preventing the normal way of life of the citizens.

5. On 22 February 2022, DepED issued Office Order No. OO-OSEC-2022-006, Reconstitution of the Review and Compliance Committee (RCC) for the Statement of Assets, Liabilities and Net Worth, designating the Undersecretary for Human Resource and Organizational Development as the Chairperson of the DepED CO SALN RCC and the Director IV of the Bureau of Human Resource and Organizational Development (BHROD) and Internal Audit Service (IAS) as members.

The BHROD-Personnel Division is assigned as Secretariat, responsible for the collection, and submission of SALNs to CSC on or before the set statutory deadline.
6. As provided in Section 8 of RA 6713, *Code of Conduct and Ethical Standards of Public Officials and Employees*, the SALN must be filed:

   a. Within thirty (30) days after assumption of office;
   b. On or before April 30 of every year thereafter; and
   c. Within thirty (30) days after separation from the service

7. This guideline is issued to enjoin all Department of Education – Central Office (DepED CO) officials and employees to declare and annually file their sworn SALN, and disseminate the procedures and timelines related thereto.

II. **Scope and Coverage:**

This issuance covers all officials and employees in the Department of Education - Central Office including those holding career positions under temporary status.

Those serving in an official honorary capacity, without service credit or pay, temporary laborers and casual or temporary and contractual workers, and those holding positions without employee-employer relationship shall be exempted from filing the SALN.

III. **Timeline and Procedures**

The procedures, deadlines and persons/offices responsible in ensuring compliance with this guideline, pursuant to relevant laws and issuances, are provided below:

<table>
<thead>
<tr>
<th>Step by Step Procedure for the Annual Filing of SALN</th>
<th>Deadline for completion</th>
<th>Focal Person / Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Issue advisory reminding all DepED officials and employees to submit and file their SALN as of December 31 of the previous year and disseminate any changes in the CSC rules on the deadlines or procedures related thereto.</td>
<td>On or before February 28 of every year</td>
<td>BHROD – Personnel Division</td>
</tr>
<tr>
<td>2. Submit four (4) copies of signed / notarized SALN, printed in long bond paper (8.5” x 13”), to the BHROD-Personnel Division.</td>
<td>On or before April 30 of every year*</td>
<td>DepED CO officials and employees</td>
</tr>
<tr>
<td>The collected copies shall be maintained for the following purposes:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. for submission to CSC</td>
<td></td>
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<tr>
<td>b. for safekeeping of the BHROD-Personnel Division</td>
<td></td>
<td></td>
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<tr>
<td>c. for filing for the AS-Records Division</td>
<td></td>
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<tr>
<td>d. personal copy of the declarant</td>
<td></td>
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</tr>
<tr>
<td>3. Conduct the administration of oath for the SALNs of DepED CO employees.</td>
<td>On or before April 30 of every year*</td>
<td>DepED Executive Committee and/or Heads of Offices</td>
</tr>
<tr>
<td>4. Review and evaluate submitted SALNs, and check compliance to the standards set by CSC on the proper filling-out of the SALN form.</td>
<td>On or before May 15 of every year*</td>
<td>SALN RCC and Secretariat</td>
</tr>
</tbody>
</table>
SALNs with incomplete data or found non-compliant with the CSC Guidelines in the Filling-out of the SALN form shall be returned to the concerned employee for correction.

5. Sort and arrange reviewed SALNs in alphabetical order and prepare list of employees who:
   a. Filed their SALNs with complete data
   b. Filed their SALNs with incomplete data
   c. Did not file their SALNs for submission to the Head of Agency, copy furnished CSC.

   The head of agency, through the RCC, shall notify and issue compliance order to those who have failed to file/correct/submit their SALNs within the prescribed period and will be given **thirty (30) days** from notice to comply.

6. Transmit all original copies of SALNs to the official repository agencies:
   a) National Executive Officials (Secretary, Undersecretaries, and Assistant Secretaries), **to the Office of the President**.
   b) All other officials and employees in the Central Office, **to the Civil Service Commission (CSC)**

   (On or before May 15 of every year*)

   (On or before June 30 of every year*)

*Subject to change as provided by subsequent issuances from the Civil Service Commission

**IV. Sanctions for Failure to Comply**

DepEd CO officials and employees who fail to correct/submit their SALNs within the prescribed period shall constitute a violation of Section 8 of RA 6713 and ground for disciplinary action. Likewise, heads of agency who fail to comply with the SALN Review and Compliance Procedure in Filing and Submission of the SALN in accordance with the relevant issuances released by the Civil Service Commission shall be liable for Simple Neglect of Duty. Both shall be punishable by suspension for one (1) month and one (1) day to 6 months for the 1st offense and dismissal from the service for the 2nd offense.

For information and guidance.

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**Usec. WILFREDO E. CABRAL**
Chairperson
DepED CO SALN RCC

**Dir. ANNE RACHEL C. MIGUEL**
Member
DepED CO SALN RCC

**Dir. LEILANI L. GALVEZ**
Member
DepED CO SALN RCC
OFFICE ORDER
OO-OSEC-2022-006

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

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

1. Pursuant to Civil Service Commission (CSC) Resolution No. 1300455 dated March 04, 2013, each office/agency shall have a Statement of Assets, Liabilities, and Net Worth Review and Compliance Committee (SALN RCC), composed of one Chairperson and two Members.

2. In adherence thereto, Office Order No. OM-OSEC-2020-024 dated October 01, 2020 designating the Department of Education Central Office (DepEd CO) SALN RCC is reconstituted as follows:

   Chairperson : Undersecretary for Human Resource and Organizational Development

   Members : Director IV, Bureau of Human Resource and Organizational Development (BHROD)

   Director IV, Internal Audit Service

3. The RCC shall review and evaluate the submitted SALN of DepEd CO officials and employees whether the same has been submitted on time, complete, and in proper form. Further, the RCC shall prepare and submit a list of the following employees in alphabetical order to the head of agency, copy furnished the CSC, on or before the prescribed deadline:

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

4. The Bureau of Human Resource and Organizational Development (BHROD)-Personnel Division, as Secretariat, shall be responsible for collecting and submitting the original copies of the SALN to CSC on or before the statutory deadline and shall retain copies in the employees' records.

5. Immediate dissemination of and strict compliance with this Order is directed.

LEONOR MAGTOLIS BRIONES
Secretary

MCDJ/SMMA/APA/MPC. OO SALN RCC
0033 – February 15, 2022

DepEd Complex, Meralco Avenue, Pasig City 1600 8633-7208/8633-7228/8632-1361 8636-4876/8637-6209 www.deped.gov.ph
Pursuant to Article XI Section 17 of the 1987 Constitution and Section 8 of Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, requiring all public officials and employees to file under oath their Statement of Assets, Liabilities and Net Worth (SALN), DepEd Memorandum No. OM-PHROD-2021-100 entitled Submission of SALN for the Year 2020 was issued last February 19, 2021, prescribing the DepEd Central Office deadline of SALN submission to March 31, 2021.

In light of the recent changes on the community quarantine covering the National Capital Region (NCR) and NCR+, please be informed that the deadline for the submission of the SALN Form as of December 31, 2020, is extended to April 30, 2021.

In addition, all DepEd Central Office officials and employees are reminded of the following procedures in the filing of SALN:

1. The declarant must accomplish four (4) copies of the Revised SALN Form (Revised as of January 2015) pursuant to CSC Resolution No. 1500088. The required information may be handwritten, computerized, or typewritten provided the signatures are original wet signatures.

2. Ensure that as of the date December 31, 2020, is correctly indicated on the form.

3. Filling-up of all applicable information in the SALN form is strictly required. If such items are not applicable to the declarant, kindly indicate “N/A” or “Not Applicable”.
4. Additional Sheets Form (Revised as of January 2015) may be used, if necessary. The additional sheets shall indicate the name of the declarant, his/her position and agency name/office assignment, the period covered by the SALN, and which shall be signed on each page.

5. In case of joint filing for declarant spouses who are both in the government service, all real and personal properties shall be declared. 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 wet signatures in the SALN Form.

6. If the declarant’s spouse is not a public officer or employee, he/she shall still sign the SALN Form. In case the declarant’s spouse is unable to sign the said form, an explanation should be attached to the SALN Form indicating the reason for noncompliance.

7. Original wet signatures of the authorized person to administer oath or notary public is required.

8. Ensure all computations are correct. Avoid unnecessary markings or erasures on the form. Should there be any, erasures must be counter-signed.

9. SALN forms shall be physically submitted to the BHROD-Personnel Division and must be printed in 8.5” x 13” long bond paper. Submission of SALN must be per Office/Division. Individual submission is highly discouraged.

For additional information and reference on the filing of SALN, attached is a copy of the Frequently Asked Questions on SALN and sample guide. A soft copy of the SALN Form (Revised as of 2015) and SALN Additional Sheets Form (Revised 2015) can be downloaded at https://bit.ly/BHROD-PDtemplates.

Should you have any questions or clarifications, you may send an email to the Personnel Division at bhrod.pd@deped.gov.ph or directly contact Ms. Mitzi P. Bituin at mitzi.bituin@deped.gov.ph or Ms. Jam Sheena Sy at jam.sy@deped.gov.ph.

For your guidance and strict compliance.

Thank you.
**SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH**

As of **31 December 2020**

*(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

<table>
<thead>
<tr>
<th>DECLARANT:</th>
<th>POSITION:</th>
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<tbody>
<tr>
<td>(Family Name) (First Name) (M.I.)</td>
<td>AGENCY/OFFICE:</td>
</tr>
<tr>
<td>ADDRESS:</td>
<td>OFFICE ADDRESS:</td>
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</tbody>
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<tr>
<th>SPOUSE:</th>
<th>POSITION:</th>
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</thead>
<tbody>
<tr>
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**UNMARRIED CHILDREN BELOW EIGHTEEN (18) YEARS OF AGE LIVING IN DECLARANT'S HOUSEHOLD**

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**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**

<table>
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<tr>
<th>DESCRIPTION</th>
<th>KIND</th>
<th>EXACT LOCATION</th>
<th>ASSESSED VALUE</th>
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</tbody>
</table>

   Ensure correct total amount of declared real properties  

   **Subtotal:**

   b. **Personal Properties**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>YEAR ACQUIRED</th>
<th>ACQUISITION COST/AMOUNT</th>
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<tr>
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</tbody>
</table>

   Ensure correct total amount of declared personal properties  

   **Subtotal:**

   **TOTAL ASSETS (a+b):**

   Ensure correct sum of declared real and personal properties

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

<table>
<thead>
<tr>
<th>NATURE</th>
<th>NAME OF CREDITORS</th>
<th>OUTSTANDING BALANCE</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

Ensure correct sum of declared liabilities

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)

Select if applicable

<table>
<thead>
<tr>
<th>NAME OF ENTITY/BUSINESS ENTERPRISE</th>
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RELATIVES IN THE GOVERNMENT SERVICE
(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Inso)

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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: ___________________________ Government Issued ID: ___________________________
ID No.: ________________________________________ ID No.: ________________________________________
Date Issued: ___________________________ Date Issued: ___________________________

Original signature of the declarant and declarant’s spouse.
Please provide complete information for both declarant and spouse.

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

Original signature of person administering oath (Person Administering Oath)

Page 2 of ___
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:

   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 desired.

LEONOR MAGTOLIS BRIONES
Secretary

JBM,MPC,APA,SMA, OM RCC for SALN
0235  September 30, 2020
OFFICE MEMORANDUM
O M-O S E C-2 0 1 9-003

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

Number: 1300455
Promulgated: 04 MAR 2013

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 R. SIARES
Chief Financial Officer
Commission Implementing Rules

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 J. DUQUE III
Chairman

ROBERT S. MARTINEZ
Commissioner

VACANT
Commissioner

Attested by:

DOLORES B. BONIFACIO
Director IV
Commission Secretariat and Liaison Office

Certified True Copy:

SEYMOUR R. BARRIOS
Chief Legal Officer
Commission Secretariat and Liaison Office
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.

[Signature]
VICTORIA M. CATIBOG
Undersecretary
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
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
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 Coramission 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):
“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:

<table>
<thead>
<tr>
<th>REPOSITORY AGENCY</th>
<th>OFFICERS AND EMPLOYEES</th>
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</thead>
<tbody>
<tr>
<td>National Office of the Ombudsman</td>
<td>President</td>
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<td>Vice President</td>
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<td>Constitutional Officials</td>
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<td></td>
<td>- Chairpersons of Commission on Audit (COA), Commission on Election (COMELEC) and Civil Service Commission (CSC)</td>
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<td></td>
<td>- Commissioners of COA, COMELEC and CSC</td>
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<td>- Ombudsman and his Deputies</td>
</tr>
<tr>
<td>Secretary of the Senate</td>
<td>Senators</td>
</tr>
<tr>
<td>Secretary of the House of Representatives</td>
<td>Representatives</td>
</tr>
<tr>
<td></td>
<td>(Congressmen/Congresswomen)</td>
</tr>
<tr>
<td>Clerk of Court of the Supreme Court</td>
<td>Justices of the Supreme Court, Court of Appeals, Sandiganbayan and Court of Tax Appeals</td>
</tr>
<tr>
<td>Court Administrator</td>
<td>Judges of the Regional Trial Court, Metropolitan Trial Court,</td>
</tr>
<tr>
<td>Office of the President</td>
<td>Municipal Trial Court in Cities, Municipal Trial Court, Municipal Circuit Trial Court, and Shari'a District Courts</td>
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<td></td>
<td>National executive officials, including, but not limited to the following:</td>
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<td>- Members of the Cabinet;</td>
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<td>- Undersecretaries;</td>
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<td>- Assistant Secretaries;</td>
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<td>- Officials in the Foreign Service and;</td>
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<td>- Heads of government owned or controlled corporations with original charters and their subsidiaries and</td>
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<td></td>
<td>- Heads of state colleges and universities</td>
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</tbody>
</table>

**Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain**
- Colonel, Brigadier General, Major General, Lieutenant General and General (Army and Air Force)
- Captain, Commodore, Rear Admiral, Vice Admiral and Admiral (Navy)

**Officers of the Philippine National Police from the rank of Senior Superintendent**
- Chief Superintendent, Director, Deputy Director General and Director General

**Officers of the Philippine Coast Guard from the rank of Commodore**
- Commodore, Rear Admiral, Vice Admiral and Admiral

<table>
<thead>
<tr>
<th>Deputy Ombudsman in their respective region (Luzon,</th>
<th>Regional officials and employees of the following offices:</th>
</tr>
</thead>
</table>
| Visayas or Mindanao | - Departments, bureaus and agencies of the National Government  
- Judiciary and Constitutional Commissions and offices  
- Government owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions  
- State colleges and universities  

Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members  

City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan / Panlungsod Members and Barangay Officials  

Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain  
- Lieutenant Colonel, Major, Captain, 1st Lieutenant and 2nd Lieutenant (Army and Air Force)  
- Commander, Lieutenant Commander, Lieutenant Senior Grade, Lieutenant Junior Grade and Ensign (Navy)  
- Other enlisted officers  

Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent  
- Superintendent, Chief Inspector, Senior Inspector and Inspector  
- Other police officers  

Officers of the Philippine Coast
<table>
<thead>
<tr>
<th>Civil Service Commission</th>
<th>All other officials and employees in the central/main/national offices of the following:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>- Departments, bureaus and agencies of the National Government</td>
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<td>- Judiciary and Constitutional Commissions and offices</td>
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<td>- Government owned and/or controlled corporations with and without original charters,</td>
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<td>and their subsidiaries in the regions</td>
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<td>All other appointive officials and employees of the Legislature</td>
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<td>All civilian personnel of the AFP</td>
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<td>All other central officers (uniformed personnel) below the rank of Senior Superintendent as well as all non-uniformed personnel of the PNP</td>
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<td>All other central officers below the rank of Commodore as well as all civilian personnel of the PCG</td>
</tr>
</tbody>
</table>

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:

(Family Name) (First Name) (M.I.)

ADDRESS:

________________________________________________________________________

________________________________________________________________________

SPouse:

(Family Name) (First Name) (M.I.)

ADDRESS:

________________________________________________________________________

________________________________________________________________________

POSITION:

AGENCY/OFFICE:

OFFICE ADDRESS:

________________________________________________________________________

________________________________________________________________________

POSITION:

AGENCY/OFFICE:

OFFICE ADDRESS:

________________________________________________________________________

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

<table>
<thead>
<tr>
<th>NAME</th>
<th>DATE OF BIRTH</th>
<th>AGE</th>
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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*

<table>
<thead>
<tr>
<th>DECEDENT</th>
<th>LOCATION</th>
<th>APPEAL</th>
<th>SITUATION</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
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Subtotal: ______________________

b. Personal Properties*

<table>
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<tr>
<th>NAME</th>
<th>DATE OF ACQUISITION</th>
<th>DESCRIPTION</th>
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</table>

Subtotal: ______________________

TOTAL ASSETS (a+b): ______________________

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

Page 1 of ___
2. LIABILITIES*

<table>
<thead>
<tr>
<th>DEDUCTIBLE EXPENSES</th>
<th>TOTAL EXPENSES</th>
<th>TOTAL LIABILITIES</th>
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**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.

**RELATIVES IN THE GOVERNMENT SERVICE**

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

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

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)

Government Issued ID: ____________________________
ID No.: ____________________________
Date Issued: ____________________________

(Signature of Co-Declarant/ Spouse)

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)

Page 2 of ____
SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of ___

(Sample additional sheet/s for the declarant)

NAME: ____________________________

(Family Name) (First Name) (M.I.)

POSITION: _______________________

AGENCY/OFFICE: ___________________

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS
   a. Real Properties

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>LOT NUMBER</th>
<th>VALUE</th>
<th>UST-1923</th>
<th>PLAN-1923</th>
<th>APPRAISAL VALUE</th>
<th>ACQUISITION</th>
<th>LIQUIDATION</th>
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Subtotal: _______________________

b. Personal Properties

<table>
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<th>DESCRIPTION</th>
<th>PASSPORT</th>
<th>VALUE</th>
<th>UST-1923</th>
<th>PLAN-1923</th>
<th>APPRAISAL VALUE</th>
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<th>LIQUIDATION</th>
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Subtotal: _______________________

TOTAL ASSETS (a+b): _______________________

2. LIABILITIES

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>UST-1923</th>
<th>PLAN-1923</th>
<th>APPRAISAL VALUE</th>
<th>ACQUISITION</th>
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TOTAL LIABILITIES: _______________________

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>VALUE</th>
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<th>PLAN-1923</th>
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Page ___ of ___
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: ____________________________

(Family Name) ____________________________

(First Name) ____________________________

(M.I.) ____________________________

POSITION: ____________________________

AGENCY/OFFICE: ____________________________

<table>
<thead>
<tr>
<th>ASSETS, LIABILITIES AND NET WORTH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. ASSETS</td>
</tr>
<tr>
<td>a. Real Properties</td>
</tr>
<tr>
<td>b. Personal Properties</td>
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<tr>
<td>2. LIABILITIES</td>
</tr>
</tbody>
</table>

| BUSINESS INTERESTS AND FINANCIAL CONNECTIONS |

Page ___ of ___
Frequently Asked Questions\(^1\) 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.

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\(^1\) 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 AGENCIES

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:

<table>
<thead>
<tr>
<th>REPOSITORY AGENCY2</th>
<th>OFFICERS AND EMPLOYEES</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Office of the Ombudsman</td>
<td>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</td>
</tr>
<tr>
<td>Secretary of the Senate</td>
<td>Senators</td>
</tr>
<tr>
<td>Secretary of the House of Representatives</td>
<td>Representatives (Congressmen/Congresswomen)</td>
</tr>
<tr>
<td>Clerk of Court of the Supreme Court</td>
<td>Justices of the Supreme Court, Court of Appeals, Sandiganbayan, and Court of Tax Appeals</td>
</tr>
</tbody>
</table>

2 Updated per CSC Resolution No. 1500088 promulgated on January 23, 2015
<table>
<thead>
<tr>
<th>Court Administrator</th>
<th>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</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of the President</td>
<td>National executive officials, including, but not limited to the following:</td>
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<tr>
<td></td>
<td>- <em>Members of the Cabinet</em></td>
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<td></td>
<td>- Undersecretaries</td>
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<td></td>
<td>- Assistant Secretaries</td>
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<td></td>
<td>- <em>Officials in the Foreign Service</em></td>
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<td></td>
<td>- <em>Heads of government owned or controlled corporations with original charters and their subsidiaries</em></td>
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<tr>
<td></td>
<td>- <em>Heads of state colleges and universities</em></td>
</tr>
<tr>
<td>Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- <em>Colonel, Brigadier General, Major General, Lieutenant General and General (Army and Air Force)</em></td>
</tr>
<tr>
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<td>- <em>Captain, Commodore, Rear Admiral, Vice Admiral and Admiral (Navy)</em></td>
</tr>
<tr>
<td>Officers of the Philippine National Police from the rank of Senior Superintendent:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- <em>Chief Superintendent, Director, Deputy Director General and Director General</em></td>
</tr>
<tr>
<td>Officers of the Philippine Coast Guard from the rank of Commodore:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- <em>Commodore, Rear Admiral, Vice Admiral and Admiral</em></td>
</tr>
<tr>
<td>Deputy Ombudsman in their respective region (Luzon, Visayas or Mindanao)</td>
<td>Regional officials and employees of the following offices:</td>
</tr>
<tr>
<td></td>
<td>- <em>Departments, bureaus and agencies of the National Government</em></td>
</tr>
<tr>
<td></td>
<td>- <em>Judiciary and Constitutional Commissions and offices</em></td>
</tr>
<tr>
<td></td>
<td>- <em>Government owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions</em></td>
</tr>
<tr>
<td></td>
<td>- <em>State colleges and universities</em></td>
</tr>
<tr>
<td></td>
<td>Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members;</td>
</tr>
<tr>
<td></td>
<td>City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan/Panlungsd Members and Barangay Officials;</td>
</tr>
<tr>
<td></td>
<td>Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain:</td>
</tr>
<tr>
<td></td>
<td>- <em>Lieutenant Colonel, Major, Captain, 1st Lieutenant and 2nd Lieutenant (Army and Air Force)</em></td>
</tr>
<tr>
<td></td>
<td>- <em>Commander, Lieutenant Commander, Lieutenant Senior Grade, Lieutenant Junior Grade and Ensign (Navy)</em></td>
</tr>
</tbody>
</table>
- **Other enlisted officers**
  Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent:
  - *Superintendent, Chief Inspector, Senior Inspector and Inspector*
  - *Other police officers*
  Officers of the Philippine Coast Guard (PCG) below the rank of Commodore:
  - *Captain, Commander, Lieutenant Commander, Lieutenant, Lieutenant Junior Grade and Ensign*

**Civil Service Commission**

- All other officials and employees in the central/main/national offices of the following:
  - *Departments, bureaus and agencies of the National Government*
  - *Judiciary and Constitutional Commissions and offices*
  - *Government owned and/or controlled corporations with and without original charters, and their subsidiaries in the regions*

- All other appointive officials and employees of the Legislature;
- All civilian personnel of the AFP;
- All other central officers (uniformed personnel) below the rank of Senior Superintendent as well as all non-uniformed personnel of the PNP;
- All other central officers below the rank of Commodore as well as all civilian personnel of the PCG
MEMORANDUM
OM-OUFROD-2020-00217

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

FROM: JESUS L.R. MATEO
       Undersecretary


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;
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 bhrad.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
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.
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.
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