

April 23, 2015

DIVISION MEMORANDUM

No. 97 s. 2015

**SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NETWORTH (SALN)
FOR NEW TEACHERS/EMPLOYEES**

TO: ALL PUBLIC SCHOOL DIVISION SUPERVISORS

This has reference to the Regional Letter dated April 16, 2015 relative to the filing of Statement of Assets, Liabilities and Networth (SALN) for employees with original entry.

In view of this you are hereby directed to submit the Statement of Assets, Liabilities and Networth (SALN) of the newly hired teachers /employees both in elementary and secondary levels in your district on or before **April 27, 2015 to the Office of the Records Officer.**

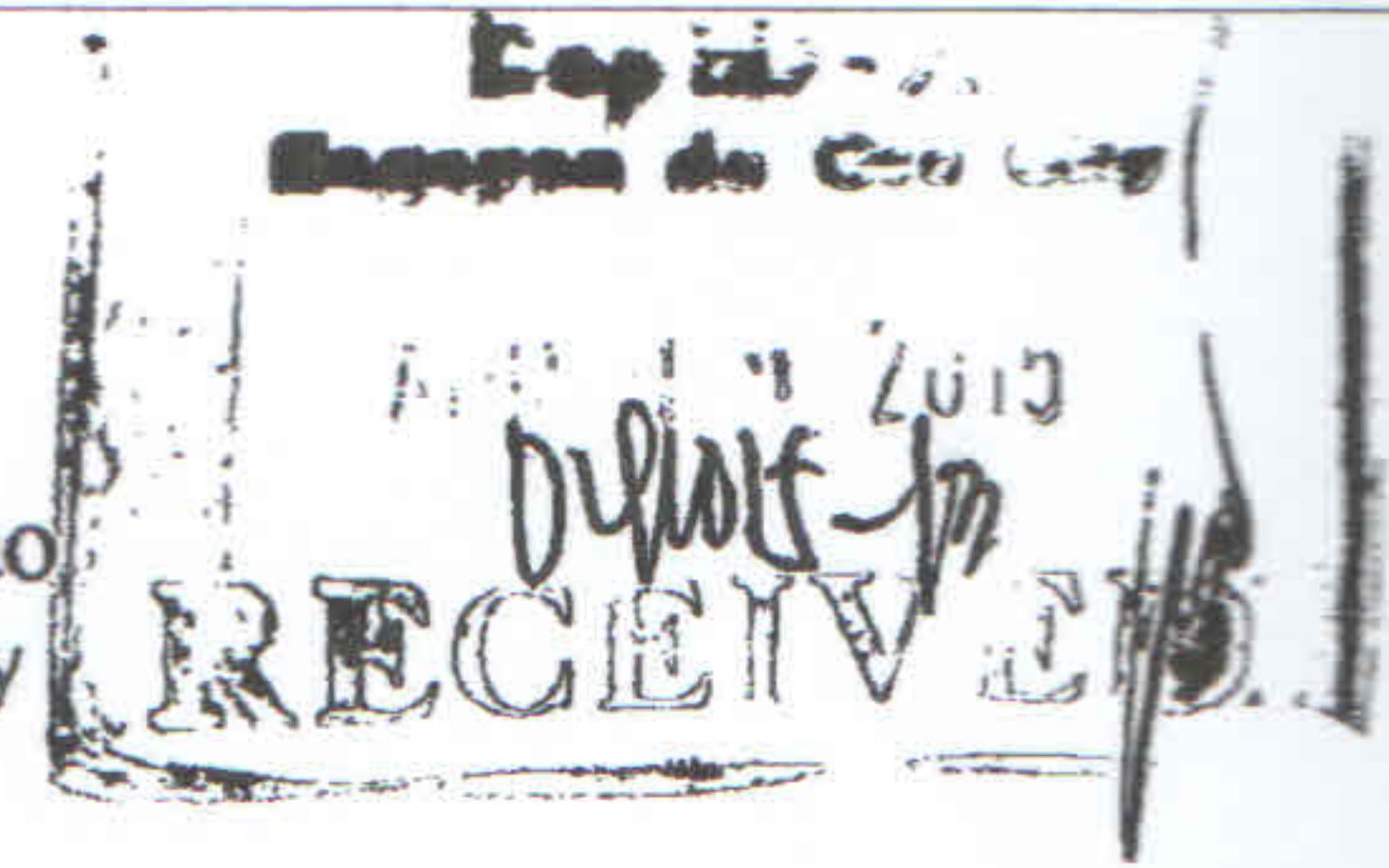
Enclosed also are the communication from the Office of the Ombudsman dated March 20, 2015 and the Guidelines in Filling Out the SALN form as prepared by the Civil Service Commission.

For your guidance and compliance.


CHERRY MAE L. LIMBACO, Ph.D., CESO V
Schools Division Superintendent 



Republic of the Philippines
OFFICE OF THE OMBUDSMAN
Office of the Deputy Ombudsman for Mindanao
4th Floor H & C Bldg., Alvarez St., Sta. Ana Davao City



20 March 2015

HON. SHIRLEY O. CHATTO

OIC-Regional Director

Department of Education

Region X, Pelaez Sports Complex, Cagayan de Oro City

Dear Director Chatto:

Please be reminded that under the Code of Conduct and Ethical Standards for Public Officials and Employees (R.A. No. 6713), all public officials and employees are required to file their Sworn Statement of Assets, Liabilities and Net Worth (SALN) with their respective Human Resource Management Officer (HRMO) or in his absence, the chief of the administrative division or the person designated by the head of the agency, in three (3) copies,¹ as follows:

- 1) Within 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; and
- 3) Within 30 days after separation from the service, statements of which must be reckoned as of his last day of service.

As required under existing Civil Service Commission (CSC) Circulars, the HRMO/Chief of the Administrative Division/Person designated by the head of the agency shall consolidate all the SALNs and shall prepare typewritten or computerized Summary Report Forms 1 and 2² and a Sworn Certification³ as to officials/employees who failed to submit their SALN. One copy each of the three required forms, together with the employees' SALNs shall be submitted to the Office of the Ombudsman in Mindanao at 4th Floor, H & C Building, Alvarez Street, Davao City on or before 30 May of every year.

The SALN of those who first assumed office or have been separated from the service shall be accomplished in a separate summary report and shall be submitted to this office within fifteen (15) days upon receipt of said SALN.

Attached also are the Guidelines in the Filling Out of the SALN Form, as prepared by the CSC.

Thank you and anticipating your appropriate action.

Very truly yours,

BY AUTHORITY OF THE DEPUTY OMBUDSMAN:


MARIA CORAZON A. ARANCON
Director IV

¹ 1st copy – Office of the Ombudsman in Mindanao
² 2nd copy – Official/employee's 201 file

(Letter Head)

CERTIFICATION

This is to certify that the following officials/employees of this office have FAILED to submit their Statement of Assets, Liabilities and Networth and Disclosure of Business Interest and Financial Connections for the Year _____ as required under Section 8 of Republic Act No. 6713 as implemented by Memorandum Circular issued by the Office of the Ombudsman of June 21, 1995.

Name of Official/Employee (In alphabetical order)	Designation/Position	Remarks
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This Certification is being issued for whatever legal purpose it may serve.

Place and Date of Issuance

Administrative/Personnel Head

SUBSCRIBED AND SWORN to before me this _____ day of _____ 20____
at _____

Administering Officer

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.)

POSITION: _____
AGENCY/OFFICE: _____
OFFICE ADDRESS: _____

POSITION: _____
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 <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			(As found in the Tax Declaration of Real Property)	YEAR	MODE		
Subtotal:							_____

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT
Subtotal :		_____

TOTAL ASSETS (a+b): _____

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

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 ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

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	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND 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)



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
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
Court Administrator	Judges of the Regional Trial Court, Metropolitan Trial Court,

	<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"> - Captain, Commander, Lieutenant Commander, Lieutenant, Lieutenant Junior Grade and Ensign
<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"> - 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 <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