



Republic of the Philippines
DEPARTMENT OF EDUCATION
Region VII, Central Visayas
SCHOOLS DIVISION OF NEGROS ORIENTAL
www.depednegor.net

January 4, 2019

DIVISION MEMORANDUM

No. 11, s. 2019

**SUBMISSION OF SWORN STATEMENT OF ASSETS, LIABILITIES
AND NET WORTH (SALN) FORMS AS OF DECEMBER 31, 2018**

TO: OIC - Asst. Schools Division Superintendent
Chief, Education Supervisor for CID/SGOD
Education Program Supervisors/Coordinators
Public Schools District Supervisors/District - In-Charge
Public Elem./Secondary Schools Administrators
Teaching/Non-Teaching Personnel

1. All concerned are reminded to submit a true, detailed and **Sworn Statement of Assets, Liabilities and Net Worth (SALN) Forms as of December 31, 2018 together with scanned copies thereof**, following Memorandum Circular No. 2, s. 2017 issued by the office of the OMBUDSMAN (Additional Guidelines on Submission of SALNs).

2. In order to have uniformity in the submission of the SALN forms together with scanned copies to the **Office of the Ombudsman Visayas**, the list of all teachers/employees by school/office shall be prepared using the attached form, together with the accomplished SALN forms and scanned copies. The deadline for submission of these forms and scanned copies to this Office c/o the Administrative Officer, is on **February 28, 2018**.

3. It is expected that 100% of personnel (*including those who are on leave of absence*) as of December, 2018, shall be able to submit their SALNs on time. The offense of failure to file SALN or those who submit their SALNs beyond time is punishable under Section 46(D)(8) of Rule X thereof, with the following penalties:

- | | | |
|-------------------------|---|--|
| 1 st Offense | - | Suspension of one (1) month and
one (1) day to six (6) months |
| 2 nd Offense | - | Dismissal from the service |

4. Immediate and widest dissemination of this Memorandum is desired.


WILFREDA D. BONGALOS, Ph.D., CESO V
Schools Division Superintendent

Incl: *As stated.*

WDB/lmi

07 JAN 2019

Tel. Nos. (035)225-2838 / 225-0667/422-7644 (Division Supt's Office); (035) 225-1622 (CID); (035) 225-1623 (Legal Section); (035)225-6180 (SGOD); (035) 422-7643 (Cash Section); (035) 422-8511 (Planning Section); (035) 225-6987 (Record's Section); (035) 422-5293 (Admin. Section); (035) 422-0267 (Personnel Section); (035) 225-2376 (Guard/Medical/Dental Sections); (035) 225-7012 (Educ. Facilities Section); (035) 225-1640 & (035) 225-1640 (Acct. Budget Section); (035) 422-3921 (Supply Section)

SUMMARY SHEET

Region VII: Central Visayas

Division: Negros Oriental

District: _____

School: _____

No. of Personnel : _____

No. of SALN Forms: _____

NO.	NAME	Position as Per Plantilla <i>(Indicate also if TIC/OIC)</i>	Grade/ Year Level	NETWORTH

Submitted by:

District Supervisor/District-In-Charge

Date

Instructions:

1. Please use: short bond paper for the summary sheets, and long bond paper for the SALN forms
2. The list of personnel and their SALN forms should be arranged alphabetically. There must be one (1) summary sheet for every school
3. The no. of personnel must be equal to the no. of SALN forms, hence, joint filers must each submit a copy of their joint SALNs
4. Submit 2 folders for each level (containing 1 copy each of original SALN forms) with the following colors: red (elem.), blue (junior hs), and yellow (senior hs)
5. Submission must be by district

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
			<small>(As found in the Tax Declaration of Real Property)</small>		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.

2. LIABILITIES*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

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)

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)



Republic of the Philippines
OFFICE OF THE OMBUDSMAN
Agham Road, Diliman, Quezon City 1104

MEMORANDUM CIRCULAR NO. 2

TO : ALL HEADS OF DEPARTMENTS, BUREAUS, OFFICES AND AGENCIES OF THE NATIONAL AND LOCAL GOVERNMENTS, ARMED FORCES OF THE PHILIPPINES, GOVERNMENT-OWNED AND CONTROLLED CORPORATIONS AND THEIR SUBSIDIARIES, AND ALL OTHER OFFICES CONCERNED

SUBJECT : ADDITIONAL GUIDELINES ON THE SUBMISSION OF STATEMENTS OF ASSETS, LIABILITIES, AND NET WORTH (SALNs) AND DISCLOSURES OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS TO THE OFFICE OF THE OMBUDSMAN AS REQUIRED UNDER SECTION 8 OF REPUBLIC ACT NO. 6713

Pending the full implementation of the electronic Statement of Assets, Liabilities and Net Worth (e-SALN) program, all agencies and instrumentalities of the government whose officials and employees are required to file their SALNs and Disclosures of Business Interests and Financial Connections within the periods specified under Section 8 (A) of Republic Act No. 6713, and to submit the same to the Office of the Ombudsman are hereby directed to observe the following *additional* guidelines on the submission of their SALNs and Disclosures:

1. **SALNS and Disclosures required to be filed on or before April 30 of every year.** – The Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) shall receive and evaluate the SALN forms of its officials and employees and submit all original (hard) copies of the SALNs received, together with electronic copies thereof, on or before June 30 of every year, to the Office of the Ombudsman Central office or its respective area or sectoral offices, as specified under Civil Service Commission Resolution No. 1500088, promulgated on 23 January 2015, to wit:

<i>Repository Office</i>	<i>Officers and Employees</i>
Office of the Ombudsman Central Office	President Vice President Constitutional Officials - Chairpersons of Commission on Audit (COA), Commission on Election (COMELEC) and Civil Service Commission (CSC)

Memorandum Circular

Additional Guidelines on Submission of SALNs

	<ul style="list-style-type: none"> - Commissioners of COA, COMELEC and CSC - Ombudsman and his/her Deputies - Officials and employees of Departments, bureaus and agencies, including Government-owned and/or controlled Corporations with and without original charter and their subsidiaries, State colleges and universities, and Local Government Units, the offices of which are located in the National Capital Region¹
Office of the Deputy Ombudsman in their respective area or sectoral offices (Luzon, Visayas, Mindanao or Military and Other Law Enforcement Offices)	<p>Regional officials and employees of the following offices:</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 charter, and their subsidiaries in the regions - State colleges and universities <p>Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members</p> <p>City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan/Panlungsod Members and Barangay officials</p> <p>Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain</p>

¹ In addition to the offices listed in CSC Resolution No. 1500088.

	<ul style="list-style-type: none"> - 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 <p>Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent</p> <ul style="list-style-type: none"> - Superintendent, Chief Inspector, Senior Inspector and Inspector - Other police officers <p>Officers of the Philippine Coast Guard (PCG) below the rank of Commodore</p> <ul style="list-style-type: none"> - Captain, Commander, Lieutenant Commander, Lieutenant, Lieutenant Junior Grade and Ensign
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2. **SALNs required to be filed after assumption of office or after separation from the service.** - The Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) shall submit all original (hard) copies of the SALNs of officials and employees received after their assumption of office or after separation from the service, together with electronic copies thereof, 30 days upon receipt of such SALNs, to the Office of the Ombudsman Central office or its respective area or sectoral offices.
3. **Certification of Head of Agency/Office.** - The list of officials and employees who filed their SALNs (Nos. 1 and 2 hereof), which the Chief/Head of the Personnel/Administrative Division or Unit/HRMO is required to submit to the Office of the Ombudsman or its respective area or sectoral offices, shall be accompanied by a certification by the head of agency/office concerned that the SALNs submitted electronically are faithful reproductions of the original copies submitted by the officials and employees of the office, using the following format:

CERTIFICATION

I, (name of agency head), hereby certify that the SALNs herewith submitted electronically are faithful reproductions of the original SALNs of the officials and employees of the (name of agency), as listed in the attached summary report of the (personnel officer/chief of administrative division/person designated).

Signature (of agency head)

Printed Name

Position

Date

SUBSCRIBED AND SWORN TO before me this ____ day of ____, 20__, affiant exhibiting his/her competent evidence of identity, to wit:

Administering Officer

4. **Format of SALN.** - The electronic copies of the SALNs must be in PDF format and individually saved per declarant, in compact discs (CD) or Universal Serial Bus (USB) flash drive, using the file name prescribed in No. 5 hereof.
5. **File Name.** - The file name of the soft copy must be the same as the document title.
Example:

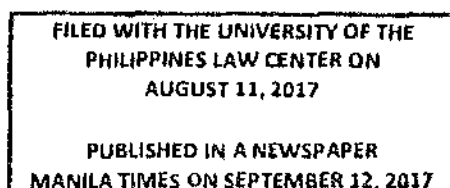
Document	File Name
SALN of Employee A	SALN of Employee A.pdf

6. **Duty of Head of Agency/Office.** - Heads of agencies/offices shall ensure the proper dissemination of this Memorandum Circular for the information of their employees and officials and the proper implementation of these additional guidelines.

All previous issuances inconsistent herewith are deemed superseded or modified accordingly.

This Memorandum Circular shall take effect after fifteen (15) calendar days following the completion of its publication in a newspaper of general circulation.

Quezon City, Philippines, 02 August 2017.




CONCHITA CARPIO MORALES
Ombudsman



Republic of the Philippines
OFFICE OF THE OMBUDSMAN
Agham Road, Diliman, Quezon City 1104

MEMORANDUM CIRCULAR No. 1
Series of 2018

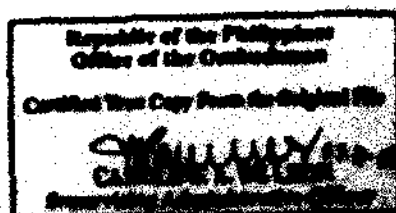
TO : ALL HEADS OF CONSTITUTIONAL BODIES;
DEPARTMENTS; BUREAUS AND AGENCIES
OF THE NATIONAL GOVERNMENT; LOCAL
GOVERNMENT UNITS; GOVERNMENT-OWNED
OR CONTROLLED CORPORATIONS; AND
STATE COLLEGES AND UNIVERSITIES

SUBJECT : AMENDMENT TO MEMORANDUM CIRCULAR
NO. 2 (ADDITIONAL GUIDELINES ON THE
SUBMISSION OF STATEMENTS OF ASSETS,
LIABILITIES, AND NET WORTH [SALNs] AND
DISCLOSURES OF BUSINESS INTERESTS AND
FINANCIAL CONNECTIONS TO THE OFFICE OF
THE OMBUDSMAN AS REQUIRED UNDER
SECTION 8 OF REPUBLIC ACT NO. 6713), SERIES
OF 2017

Section 8 of Republic Act No. 6713 (*Code of Conduct and Ethical Standards for Public Officials and Employees*) provides that Constitutional and National Elective Officials shall file the Statement of Assets, Liabilities and Net Worth (SALN) with the National or Central Office of the Office of the Ombudsman.

Section 8 likewise provides that “[a]ll other public officials and employees, defined in Republic Act No. 3019, as amended” shall file the SALN with the Civil Service Commission. Accordingly, the SALNs of officials of the Office of the Ombudsman are collated by its Human Resource Management Division for submission to the Civil Service Commission, with copies thereof retained by this Office.

The Civil Service Commission, as the rule-making authority for carrying out the provisions of Rep. Act No. 6713, has interpreted Sec. 8 through Memorandum Circular No. 03, s. 2015, providing that the Office of the Ombudsman is the repository agency for the SALN of the President; the Vice-President; the Chairpersons and Commissioners of the Commission on Audit, Commission on Elections, and the Civil Service Commission; and the Ombudsman and his or her Deputies.



Through inadvertence, however, Memorandum Circular No. 02, s. 2017, issued by this Office has included "[o]fficials and employees of Departments, bureaus and agencies, including Government-owned and/or controlled Corporations with and without original charter and their subsidiaries, State colleges and universities, and Local Government Units, the offices of which are located in the National Capital Region" as among the officials that shall file the SALN with the National or Central Office of the Office of the Ombudsman.

The inadvertent inclusion of the aforesaid officials who should file their SALNs with this Office is hereby corrected under the principle that an administrative issuance, such as Memorandum Circular No. 02, s. 2017, cannot rise above its source, Republic Act No. 6713, to expand the ambit of its authority as repository of the SALN.

Accordingly, Memorandum Circular No. 02, s. 2017, is hereby amended to **exclude** the officials and employees of central or main offices of national government agencies and those in the field offices of such agencies who are stationed in the National Capital Region (NCR).

Henceforth, the Central Records Division of the National or Central Office of the Office of the Ombudsman shall no longer receive the SALN of the affected aforementioned officials and employees.

29 June 2018, Quezon City, Philippines.


CONCHITA CARPIO MORALES
Ombudsman

