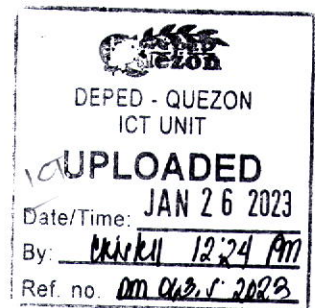




Republic of the Philippines  
**Department of Education**  
Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE



23 January 2023

**DIVISION MEMORANDUM**  
DM No. 063, s. 2023

**FILING OF STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN)  
COVERING THE PERIOD FROM JANUARY TO DECEMBER 2022**

**To :** Assistant Schools Division Superintendents  
Division Chiefs  
All Unit/Section Heads  
Public Schools District Supervisors  
Elementary and Secondary School Heads  
Liaison and Alternate Liaison Officers  
All SDO Personnel  
All Others Concerned

1. Pursuant to **Republic Act No. 6713**, otherwise known as the **“Code of Conduct and Ethical Standards for Public Officials and Employees”** all public officials and employees have an obligation 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.
2. In this connection, this office would like to announce the submission of the Statement of Assets, Liabilities, and Net Worth (SALN) on or before **April 28, 2023 (Friday)**.
3. Please be guided on the following instructions in the preparation and submission of SALN and other documentary requirements:
  - 3.1 Duly accomplish the official SALN form (*Revised as of January 2015*) in the **long bond paper (8.5” x13”)**. Please see attached file.
  - 3.2 SALN form shall be neatly and completely fill-up, write **N/A** on the portions not applicable to the data owner. **STRICTLY NO ERASURES.**
  - 3.3 **Three (3) copies** shall be prepared **per school** for the secondary level and **per district** for the elementary level for submission to the Division Office. Junior High School (JHS) and Senior High School (SHS) shall be submitted as **ONE** file.
  - 3.4 Copies shall be filed and submitted in **three (3) separate folders.**
    - 1<sup>st</sup> copy to Division Office
    - 2<sup>nd</sup> copy to School/District
    - 3<sup>rd</sup> copy to Ombudsman

DEPEDQUEZON-TM-SDS-04-009-003



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3.5 Compliance committees in respective schools/districts are **OBLIGED to check the veracity and completeness** of encoded data. To avoid delays and back-and-forth of submitted documents you are instructed to carefully **check the common errors** encoded by the data owner:

**First Page:**

- 3.5.1 SALN “As of December **2022**”
- 3.5.2 **“Joint Filing”** and **“Separate Filing”** are *only for employees whose spouses are also government employees.*
- 3.5.3 Single employees, or those whose spouses are either self-employed, not currently employed, or working for private employers, should tick **“Not Applicable”**.

**Second Page:**

- 3.5.4 the DATE of accomplishment of SALN and the portion of **“SUBSCRIBED AND SWORN to me this \_\_\_\_ day of \_\_\_\_”** at the bottom page must be the same.
  - 3.5.5 in case of **joint filing**, the declarant, and his/her spouse shall sign in the space provided using **BLUE INK** and **reproduce six (6) original copies** of SALN.
  - 3.5.6 if the **spouse is not a public officer or employee**, the declarant **shall still cause him/her to sign the SALN**. In case of non-compliance with the signature of the spouse, an explanation letter should be attached to the SALN form.
  - 3.5.7 for the **Person Administering Oath** please be guided by the attached Memorandum issued by the Office of the Assistant Secretary for Legal Affairs, Department of Education.
- 3.6 Duly signed SALN shall be returned to each school/district for the preparation of electronic copies and attachment of **Certificate of Compliance** and **Summary of SALN**. *(Please see attached file).*
- 3.7 **Two (2) copies** of the **Certificate of Compliance** and **Summary of SALN** shall be attached per folder and *ensure the completeness of the signature* of the compliance committee.

**3.8 Electronic copies of SALN shall be:**

- 3.8.1 saved in PDF format;
- 3.8.2 saved in **Flashdrive**;
- 3.8.3 saved per district for elementary level;
- 3.8.4 saved per school for secondary level;
- 3.8.5 saved as **ONE file** for JHS and SHS;



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3.8.6 saved using the sample file name below:

<b>Elementary Level</b>	<b>Individual Name:</b> Surname_Name_MI_SALN2022 <b>Folder Name:</b> District Name_SALN2022
<b>Secondary Level</b>	<b>Individual Name:</b> Surname_Name_MI_SALN2022 <b>Folder Name:</b> School Name_SALN2022
<b>Division Office / Sub-Offices</b>	<b>Individual Name:</b> Surname_Name_MI_SALN2022 <b>Folder Name:</b> Records Section_SALN2022

#### 4. SANCTION

4.1 **Public Officials and Employees.** Any of the following acts shall constitute a violation of Section 8 R.A. No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, and shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense:

- Failure of an official or employee to submit his/her SALN; and
- Failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN.

4.2 **Heads of Agency.** Any head of the agency who shall fail to comply with CSC Memorandum Circular No. 10, s. 2006, in relation to the Review and Compliance Procedure in the Filing and Submission of the SALN form, shall be liable for simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from service for the second offense.

5. Soft copies of forms can be downloaded at **tinyurl.com/FormsSALN**.
6. Submitted SALN to the Division Office is deemed truthful and accurate.
7. Everyone is expected to meet the deadline for submission. Non-compliance with this memorandum will be subject to disciplinary action.
8. For the information and guidance of all concerned, immediate dissemination of this memorandum is hereby desired.

**ELIAS A. ALICAYA, JR.**  
Assistant Schools Division Superintendent  
Officer in-charge  
Office of the Schools Division Superintendent

recsap01/23/2023

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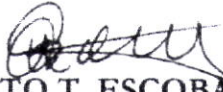
Republic of the Philippines  
**Department of Education**

OFFICE OF THE ASSISTANT SECRETARY FOR LEGAL AFFAIRS

DEPARTMENT OF EDUCATION  
RECORDS DIVISION CENTRAL OFFICE  
**4515**  
Date: APR 11 2022  
By: RANDY A. LACTAOEN

**MEMORANDUM**

**TO :** REGIONAL DIRECTORS  
SCHOOLS DIVISION SUPERINTENDENTS

**FROM :**   
ATTY. ALBERTO T. ESCOBARTE, CESO II  
Assistant Secretary

**SUBJECT :** Clarification on the Authority of Certain Officers to Administer Oaths

**DATE :** April 8, 2022

The Office of the Assistant Secretary for Legal Affairs issues this Memorandum to clarify the rules and guidelines on the authority of certain government officials to administer oaths.

Section 41 of **Executive Order No. 292**, otherwise known as the Administrative Code of 1987, as amended by R.A. 6733 and as further amended by R.A. 10755 provides that:

"[t]he **following officers have general authority to administer oaths: President; Vice President; Members and Secretaries of both Houses of Congress; Members of the Judiciary; Secretaries of Departments; provincial governors and lieutenant-governors; city mayors; municipal mayors; bureau directors; regional directors; clerks of courts; registrars of deeds; other civilian officers in the public service of the government of the Philippines whose appointments are vested in the President and are subject to confirmation by the Commission on Appointments; all other constitutional officers; and notaries public.**

The **punong barangay is authorized to administer the oath of office** of any government official including the President of the Philippines." (Emphasis supplied)<sup>1</sup>

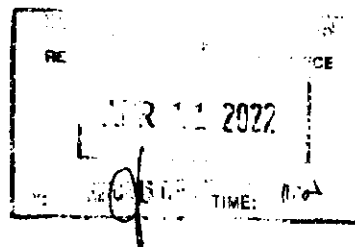
As can be gleaned from above, the authority to administer oath is limited to the officers mentioned therein. Following the legal maxim *expressio unius est exclusio alterius*, meaning that "where a statute, by its terms, is expressly limited to certain matters, it may not, by interpretation or construction, be extended to other matters."<sup>2</sup> **Schools Division Superintendents are not allowed to administer oaths** in their official capacity for while their appointments are vested in the President, the same are not subject to confirmation by the Commission on Appointments. Regional Attorneys, Division Attorneys, Human Resource Management Officers, and Administrative Officers, not being among the officers

<sup>1</sup> Section 41, Executive Order No. 292, otherwise known as the Administrative Code of 1987.

<sup>2</sup> De La Salle Araneta University v. Bernardo, 805 Phil. 580 (2017).

enumerated, are likewise not allowed to administer oaths in their official capacity. In no case also should the Regional Directors delegate their authority to administer oath, like in Statements of Assets, Liabilities, and Net Worth (SALN), etc., to any official or staff in the Regional Offices.

For your information and guidance.



## 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)

**SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH**

As of \_\_\_\_\_

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

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

**ASSETS, LIABILITIES AND NET WORTH**

**1. ASSETS**

**a. Real Properties**

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

**b. Personal Properties**

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

**2. LIABILITIES**

NATURE	NAME OF CREDITOR	OUTSTANDING BALANCE

**BUSINESS INTERESTS AND FINANCIAL CONNECTIONS**

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





Republic of the Philippines  
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Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE

## CERTIFICATE OF COMPLIANCE

This certifies that the <<**NAME OF SCHOOL / DISTRICT**>>, <<**Address**>>, fully satisfies the Statement of Assets, Liabilities, and Net Worth (SALN) requirement of the Performance-Based Incentive System for Fiscal Year 2022.

This also attests that all submission of the school/district concerned has substantially complied with the minimum requisites for the content and formalities prescribed under Republic Act 6713 and its Implementing Rules and Regulations; which are as follows:

- a. Basic Information
- b. Assets (Real and Personal Properties)
- c. Liabilities
- d. Net Worth
- e. Financial Connections and Business Interests
- f. Relatives in the Government

This certifies that out of <<**number of employees in words**>> (000) employees who qualified for the PBB under the 2016 PBIS, <<**number of employees in words**>> (000) employees completed and filed their SALN as reflected below:

OFFICE	NO. OF EMPLOYEES	NO. OF EMPLOYEES WITH DULY ACCOMPLISHED AND SUBMITTED SALN	PERCENTAGE OF COMPLIANCE
Name of School / District	0000	0000	000%

This school/district has forwarded/filed all SALNs with the appropriate receiving entity in accordance with RA 6713 and its Implementing Rules and Regulations.

IN WITNESS WHEREOF, we hereunto affixed our signatures on the **xx day of Month, 2023** at the <<**Address**>>.

**NAME AND SIGNATURE**  
Chairman-Review and Compliance Committee

**NAME AND SIGNATURE**  
Member

**NAME AND SIGNATURE**  
Member

**NAME AND SIGNATURE**  
Member

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Republic of the Philippines  
**Department of Education**  
 Region IV-A  
**SCHOOLS DIVISION OF QUEZON PROVINCE**

Month 00,2023

The Deputy Ombudsman of Luzon  
 3rd Floor Ombudsman Bldg. Agham Road  
 Diliman, Quezon City

Sir/Madam:

We respectfully submitted the list of **COMPLIANT** and **NON-COMPLIANT** officials and employees of the <<**SCHOOL / DISTRICT**>>, in the filing of Statement of Assets and Liabilities (SALN) for the Calendar Year 2022.

**List of Compliant Officials/Employees:**

No.	NAME OF EMPLOYEE (In Alphabetical Order)			POSITION	TIN (Tax Identification Number)	ASSETS	LIABILITIES	NET WORTH
	Surname	First Name	Middle Initial					
1	xxx	xxx	x					
2								
3								
4								
5								
6								
7								
8								
9								
10								

**List of Non-Compliant Officials/Employees:**

No.	NAME OF EMPLOYEE (In Alphabetical Order)			POSITION	TIN (Tax Identification Number)	ASSETS	LIABILITIES	NET WORTH
	Surname	First Name	Middle Initial					
1	xxx	xxx	x					
2								
3								
4								
5								

Number of Compliance - \_\_\_\_\_  
 Number of Non-Compliance - \_\_\_\_\_  
 Total Number of Compliance - 0

Prepared by:

Noted by:

<Name and Signature>

<Name and Signature>

**Person In-charge of SALN**

**Principal / PSDS**

Position:  
 Email Address:  
 Contact No.:

Position:  
 Email Address:  
 Contact No.:

Date :

Date :

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