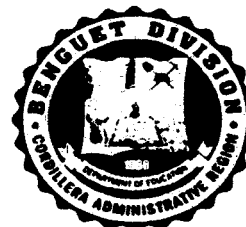




DEPARTMENT OF EDUCATION
Cordillera Administrative Region
SCHOOLS DIVISION OFFICE OF BENGUET
Wangal, La Trinidad, Benguet, 2601
Telefax: (074) 422-6570; (074)422-7501



January 13, 2016

Division Memorandum

No. 14 s. 2016

**TO: Chief, School Governance and Operation Division
Chief, Curriculum Implementation Division
Sections Heads-SDO
Public Schools District Supervisors
District Coordinating Principals
Public Elementary and Secondary School Heads**

FROM: FEDERICO R. MARTIN, Ed. D., CESO VI
OIC, Schools Division Superintendent

SUBJECT: Guidelines on the submission of Statement of Assets, Liabilities and Networth (SALN)

Pursuant to Republic Act 6713, "AN ACT ESTABLISHING A CODE OF CONDUCT AND ETHICAL STANDARDS FOR PUBLIC OFFICIALS AND EMPLOYEES, TO UPHOLD THE TIME-HONORED PRINCIPLE OF PUBLIC OFFICE BEING A PUBLIC TRUST, GRANTING INCENTIVES AND REWARDS FOR EXEMPLARY SERVICE, ENUMERATING PROHIBITED ACTS AND TRANSACTIONS AND PROVIDING PENALTIES FOR VIOLATIONS THEREOF AND FOR OTHER PURPOSES" specifically section 8 thereof which provides:

Sec. 8. Statements and Disclosure. - 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.

(A) Statements of Assets and Liabilities and Financial Disclosure. - All public officials and employees, except those who serve in an honorary capacity, laborers and casual or temporary workers, shall file under oath their Statement of Assets, Liabilities and Net Worth 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.

XXXXXXXXXXXX

and other applicable existing laws, rules and regulations, this office now issues this guidelines in the filling up of SWORN STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH, DISCLOSURE OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS AND IDENTIFICATION OF RELATIVES IN THE GOVERNMENT SERVICE, VIZ.:

1. Who shall file?

(a) All public officials and employees, except those who serve in an honorary capacity, laborers and casual or temporary workers, shall file under oath their Statement of Assets, Liabilities and Net Worth 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.

(b) Husband and wife who are both public officials and employees may file the required statements jointly or separately.

2. When to file?

The documents must be filed:

- (a) within thirty (30) days after assumption of office;
- (b) on or before June 30, of every year thereafter; and
- (c) within thirty (30) days after separation from the service.

3. How to fill up the forms?

The documents shall contain information on the following:

- (a) real property, its improvements, acquisition costs, assessed value, current fair market value and EXACT LOCATION (indicate purok no., subdivision, sitio, barangay & municipality in case of lot and House no., street, sitio, barangay & municipality in case of buildings and other structures). For donated or inherited properties, there should be no acquisition cost except if there were improvements introduced which should be valued and can be indicated as its acquisition cost; ;
- (b) personal property and acquisition cost;
- (c) all other assets such as investments, cash on hand or in banks, stocks, bonds, and the like;
- (d) liabilities
- (e) all business interests and financial connections, and;
- (f) the subtotal for real properties shall be taken from the column under acquisition cost.

In addition, the statement shall be filled up in accordance with ensuing guidelines:

1. All questions must be categorically answered and the information sought must be supplied without skipping any portion thereof. If not applicable write N/A in the blank or space;
2. All existing real and personal properties must be indicated. Personal properties includes vehicles, clothes, jewelries and other movable properties;
3. The net worth, whether the result would be positive or negative, must be correctly indicated using the formula supplied; $\{(real\ properties + personal\ properties) - liabilities\} = NETWORTH$;
4. The sworn statements shall contain the original signature of the affiants. Hence, filled up forms may be photocopied, provided the signatures are original;
5. The relatives in the government service within the fourth civil degree of consanguinity or affinity adverted to include first cousins and in-laws;
6. Affiants must indicate their government's issued ID, its number and date of issue;
7. Spouses who will file their sworn statements of assets and liabilities jointly in accordance with paragraph 1(b) hereof must both sign the document;
8. Henceforth, only the 2015 revised SALN form shall be used until further notice (sample attached); and
9. School heads shall accomplish the certificate of compliance (form attached).

Further, sections 3 & 4 of CSC MC. No. 3, S.2013, prescribes the following:

"section 3. Ministerial Duty of the Head of Office to issue Compliance Order."

"Within five (5) days from receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the Head of Office to issue an order requiring those who have incomplete data in the SALN to correct/supply the desired information and those who did not file/submit their SALN to comply within a non-extendible period of thirty (30) days from receipt of said order."

"Section 4. Sanction for failure to Comply/Issuance of a Show Cause Order."

xxxx

"Public officials and employees who fail to comply within the thirty (30) day period required under section 3 hereof or who submit their SALNs beyond the said period shall be considered as not having filed their SALNs, and shall be made liable for the offense of Failure to File SALN with a penalty of suspension of one (1) month and one (1) day to (6) months for the first offense, and dismissal from the service for the second offense."

In order to give ample time for checking, verification and consolidation, all accomplished SALN should be submitted not later than April 30, 2016. Further clarifications may be made with the Office of the Administrative Officer V with contact no. 09086117782.

For strict compliance.

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: _____

HOUSE: _____
 (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)

ASSETS

a. Real Properties*

DESCRIPTION <small>(e.g. lot, house and 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.

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)

(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)

CERTIFICATION OF COMPLIANCE
SALN Submission/Filing

This certifies that _____ fully satisfies the Statement of Assets, Liabilities and Net Worth (SALN) requirement of the Performance-Based Incentive System for Fiscal Year 2015.

This also attests that all submission of the employees concerned with the appropriate receiving entity has substantially complied with the minimum requisites for content and formalities prescribed under Republic Act 6713 and its Implementing Rules and Regulations, which are as follows:

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

This further certifies that out of _____ employees from this Office, _____ employees have completed and filed their SALN as reflected below: Percentage of Compliance: **100%**

NO.	NAME OF EMPLOYEES	COMPLYING	NON-COMPLYING
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
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IN WITNESS WHEREOF, we have hereunto affixed our signatures on the 14th day of January 2016 at La Trinidad, Benguet, Philippines.

GLENN N. DUGUIS

Chairman

Review and Compliance Committee

FEDERICO P. MARTIN

Schools Division Superintendent