



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

January 31, 2025

DIVISION MEMORANDUM
OSDS No. 016, s. 2025

SUBMISSION OF 2024 STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) AND UPDATED PERSONAL DATA SHEET (PDS)

TO: Assist. Schools Division Superintendent
Chiefs of CID and SGOD
Cluster Heads
Elementary and Secondary School Heads
Teaching and Non-Teaching Personnel
This Division

1. Rule VII of Republic Act No. 6713 requires every official and employee, except those who serve in an official honorary capacity, without service credit or pay, temporary laborers and casual or temporary and contractual workers, shall file under oath their Statement of Assets, Liabilities and Net Worth and disclosure of business interest and financial connections including those of their spouses and unmarried children under eighteen (18) years of age living in their households.

2. Also, to comply with the requirements of PRIME-HRM of the Civil Service Commission, all government employees are enjoined to submit updated Personal Data Sheet every year.

3. Hence, all concerned are reminded to submit the duly accomplished SALN and PDS to the Records Office on or before February 28, 2025.

a. 3 copies duly accomplished and notarized Statement of Assets, Liabilities, and Net Worth for Calendar Year 2024.

1 copy – for the Office of the Ombudsman
1 copy – for the Division Office
1 copy – for the School

b. 3 copies duly accomplished and notarized Personal Data Sheet (PDS)- updated.

1 copy – for the Civil Service Commission
1 copy – for the Division Office
1 copy – for the School



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4. It is advised that a Review Committee shall be created in your respective cluster/school to ensure that all data/information needed are supplied completely and correctly and to require those who did not file/submit their SALN and PDS to comply before submitting to this office. A Division Review Committee shall be created in the Division Office to Review the SALN before submitting to the Office of the Ombudsman.

5. Please be reminded that SALN is one of the requirements for availing the Performance-Based Bonus for the succeeding year. Also, offense of **failure to file SALN** is punishable under Section 46 (D)(8) of Rule X of the 2017 Rules on Administrative Cases in the Civil Service, with the following penalties:

First Offense - *Suspension of one (1) month and one (1) day to six (6) months*

Second Offense - *Dismissal from the service*

6. Further, it is reminded that the Schools Division Superintendents, Regional and Division Attorneys, Administrative Officers, HRMOs and other Division Officials/personnel are not authorized signatories on the Person Administering Officer as clarified by then Assistant Secretary Atty. Alberto T. Escobarte through an unnumbered Memorandum dated April 8, 2022, titled "Clarification on the Authority to Certain Officers to Administer Oaths". (Copy attached).

7. Compliance with this Memorandum is highly desired.

GILDO G. MOSQUEDA, CEO VI
School Division Superintendent

Enclosure: As stated

Reference: RA 6713; Rules on Administrative Cases; Unnumbered Memorandum dated April 8, 2022

Allotment: None

To be included in the Perpetual Index under
RULES AND REGULATIONS

JCAT/DM/Submission of 2024 Statement of Assets, Liabilities and Net Worth (SALN) and Updated Personal Data Sheet (PDS)/January 31, 2025



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Republic of the Philippines
Department of Education
OFFICE OF THE ASSISTANT SECRETARY FOR LEGAL AFFAIRS

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)¹

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,"² 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

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

² 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.