



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)

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**Additional Guidelines on Submission of SALNs**

	<ul style="list-style-type: none"> <li>- Commissioners of COA, COMELEC and CSC</li> <li>- Ombudsman and his/her Deputies</li> <li>- 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 Region<sup>1</sup></li> </ul>
<p>Office of the Deputy Ombudsman in their respective area or sectoral offices (Luzon, Visayas, Mindanao or Military and Other Law Enforcement Offices)</p>	<p>Regional officials and employees of the following offices:</p> <ul style="list-style-type: none"> <li>- Departments, bureaus and agencies of the national government</li> <li>- Judiciary and Constitutional Commissions and offices</li> <li>- Government-owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions</li> <li>- State colleges and universities</li> </ul> <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>

<sup>1</sup> In addition to the offices listed in CSC Resolution No. 150088.

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**Additional Guidelines on Submission of SALNs**

	<ul style="list-style-type: none"><li>- Lieutenant Colonel, Major, Captain, 1<sup>st</sup> Lieutenant and 2<sup>nd</sup> Lieutenant (Army and Air Force)</li><li>- Commander, Lieutenant Commander, Lieutenant Senior Grade, Lieutenant Junior Grade and Ensign (Navy)</li><li>- Other enlisted officers</li></ul> <p>Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent</p> <ul style="list-style-type: none"><li>- Superintendent, Chief Inspector, Senior Inspector and Inspector</li><li>- Other police officers</li></ul> <p>Officers of the Philippine Coast Guard (PCG) below the rank of Commodore</p> <ul style="list-style-type: none"><li>- Captain, Commander, Lieutenant Commander, Lieutenant, Lieutenant Junior Grade and Ensign</li></ul>
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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:

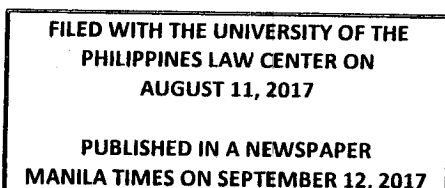
<i>Document</i>	<i>File Name</i>
SALN of Employee A	SALN of Employee A.pdf

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