



Republic of the Philippines  
**Department of Education**  
Region VI-Western Visayas  
**SCHOOLS DIVISION OF KABANKALAN CITY**

**DIVISION MEMORANDUM**

No. 101, s. 2023

MAR 08 2023

**REPEALING DIVISION MEMORANDUM NO. 33, S. 2023, TITLED "SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NET WORTH"**

To: Assistant Schools Division Superintendent  
Chief Education Program Supervisors (SGOD and CID)  
Public Schools District Supervisors  
Elementary and Secondary School Heads  
All Others Concerned

1. This is to inform the field that Division Memorandum No. 33, s. 2023, titled "Submission of Statement of Assets, Liabilities and Net Worth" is hereby repealed.

2. Attached hereto is Unnumbered Memorandum dated April 8, 2022 by Atty. Alberto T. Escobarte, CESO II, Assistant Secretary, Office of the Assistant Secretary for Legal Affairs, Department of Education, where it specifically clarified Section 41 of Executive Order No. 292, otherwise known as the Administrative Code of 1987, as amended by R.A. 6733 and further amended by R.A. 10755 to wit:

*"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 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 Statement of Assets, Liabilities and Net Worth (SALN), etc, to any official or staff in the Regional Offices."*

3. In light of the foregoing provisions, the Schools Division Superintendent, Administrative Officer V and School Heads shall no longer administer oath in the following documents:

- a. Statement of Assets, Liabilities, and Net Worth (SALN)
- b. Personal Data Sheet (PDS)

Such documents must be subscribed and sworn before a Notary Public, Barangay Chairman, or Other Officers authorized by law.

**4. Furthermore, the deadline of submission of SALN is moved from February 28, 2023 to March 15, 2023.**

5. For information and guidance.

**MICHELL L. ACOYONG, CESO VI**  
Assistant Schools Division Superintendent  
Officer-In-Charge

Office of the Schools Division Superintendent



Address: Tayum Street, Barangay 8, Kabankalan City, Negros Occidental  
Telephone Number: 471-2004 | 471-2003  
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Republic of the Philippines  
Department of Education  
Region VI-Western Visayas  
**SCHOOLS DIVISION OF KABANKALAN CITY**

**DIVISION MEMORANDUM**

No. 033 s. 2023

17 01 2023

**SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NETWORTH (SALN)**

To: Assistant Schools Division Superintendent  
Chief Education Supervisors (CID and SGOD)  
Education Program Supervisors  
Public School District Supervisors  
Administrative Officer V  
Heads of Functional Units/Sections  
All Others Concerned

1. In compliance with the provisions of Republic Act 6713, otherwise known as the Code of Conduct and Ethical Standards, all teaching and non-teaching personnel of this division are required to submit to the Administrative Office **two (2) original signed copies of Statement of Assets, Liabilities and Net Worth (Revised 2015)** not later than **February 28, 2023**.
2. For purposes of the filing and accomplishing the SALN, and to ensure that office and school operations will not be affected due to the compliance of this memo, and likewise as prescribed by law, the following shall be authorized to administer oath for said SALN Forms to wit:
  - a) **ELEMENTARY and SECONDARY SCHOOL PRINCIPALS / HEAD TEACHERS / TEACHERS-IN-CHARGE** – for all teachers and non-teaching personnel in their respective schools;
  - b) **ADMINISTRATIVE OFFICER V** – for Elementary and Secondary School Principals/Head Teachers/Teachers-In-Charge,
  - c) **SCHOOLS DIVISION SUPERINTENDENT** - for all Division Office Personnel (OSDS, CID and SGOD).
3. Submission of SALN shall be by school and must be accompanied by the attached Transmittal (Annex A) with DocTRACS for records purposes.
4. Failure to comply shall be ground for administrative action.
5. For strict compliance.

  
**NICASIO S. FRIO EdD, CESO VI**

Asst. Schools Division Superintendent  
Officer-In-Charge

Office of the Schools Division Superintendent





Enclosure to Division Memorandum No. 073, s. 2023

Date

**NICASIO S. FRIO EdD, CESO VI**  
Asst. Schools Division Superintendent  
Officer-In-Charge  
Office of the Schools Division Superintendent  
Department of Education  
Schools Division Office of Kabankalan City  
City of Kabankalan

Attention: **ARNOLD S. MAGDAET**  
Administrative Officer V

Sir:

I have the honor to submit the Sworn Statement of Assets, Liabilities and Net Worth as of December 31, 2022 of teachers and employees of **(name of school)** to wit:

No.	Name	Position	Salary Grade	Tax Identification Number	Net Worth

Very truly yours,

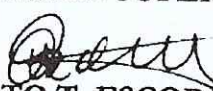
**Name of School Head**  
Position / Designation



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.)<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.