TESDA CIRCULAR

Subject: Review and Compliance Procedure on the Filing and Submission of Statements of Assets, Liabilities and Networth (SALN)		Page 1 of 5 pages Number 040 Series of 2025
Date issued: MAR 31 2025	**Effectivity:** **As indicated**	**Supersedes:** TESDA Circular No. 096, Series of 2020 and TESDA Circular No.004, Series of 2021

I. RATIONALE/BACKGROUND

Section 17, Article XI of the 1987 Philippine Constitution provides that any public officer or employee shall declare under oath his/her assets, liabilities, and net worth. Further, Section 8 of the Republic Act No. 6713, otherwise known as the "Code of Conduct and Ethical Standards for Public Officials and Employees", the Civil Service Commission (CSC) Resolution Nos. 13000455 and 1500088, relative to the filing and submission of Statement of Assets, Liabilities and Net Worth (SALN).

Further, the Memorandum Circular No. 6, Series of 2021 re: "Filing and Submission of the Statement of Assets, Liabilities and Net Worth During Exceptional Circumstances", dated 24 May 2021, CSC Resolution Number 1300173 re: "Use of the Statement of Assets, Liabilities and Net Worth (SALN) Form (for the Year 2012 and Onwards)", promulgated on 24 January 2013, and CSC Resolution Number 2300254 re: "Clarification on the Filing and Submission of the 2022 SALN" promulgated on 25 April 2023, provides policies on the filing and submissions of SALN.

II. OBJECTIVES

1. To establish procedures in the processing, review of the contents, and safekeeping of the sworn statement of assets, liabilities and net worth (SALN) of all TESDA officials and employees; and
2. To ensure that the SALN forms are complete, accomplished properly, and submitted on time.

III. COVERAGE

The filing and submission of SALN shall cover all TESDA officials and employees holding plantilla positions.

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IV. GUIDELINES

1. A memorandum shall be issued every year to set the deadline, which shall not be later than March 30, for the annual submission of SALN of all TESDA officials and employees as of December 31 of the previous year.

2. The duly accomplished SALN shall be submitted to the Administrative Service- Human Resource Management Division (AS-HRMD) within the set deadline.

3. Upon receipt of the accomplished SALN forms, the HRMD shall evaluate the same within seven (7) days to determine the compliance with the following:

    a. The declarant is strictly required to fill in all applicable information in the SALN form. Otherwise, such items should be marked with "N/A" or "not applicable";
    b. A declarant who has no business interests and/or relatives in the government should tick of the box indicating such information and not write "N/A" in the available blanks;
    c. In case of the signature of the spouse cannot be secured, an explanation for the purpose should be attached to the SALN;
    d. Additional sheets may be used as necessary provided that each page shall contain the printed name and signature of the declarant, with the proper pagination, i.e., page 1 of x number of pages;
    e. Any or all changes or revisions in the accomplished and submitted SALN forms shall only be made by the respective declarants and shall bear the declarant's initials.

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4. The HRMD — AS shall submit to the Director General thru the Review and Compliance Committee (RCC) on or before 15 April of every year a Preliminary Report containing the list of employees, in alphabetical order, who:
    a. Filed their SALNs with complete data;
    b. Filed their SALNs but with incomplete data; and
    c. Did not file their SALNs.

5. The RCC shall review the preliminary report and prepare a memorandum to be signed by the RCC Committee Chairpersons of the Central Office and Regional Office's requiring those who have incomplete data in their SALN to provide the desired information and those who did not submit their SALN to comply within five (5) days from receipt of said memorandum.

6. Pursuant to the CSC Resolution No. 1300173 dated 24 January 2013 re: " Use of the Statement of Assets, Liabilities and Net Worth (SALN) Form (for the Year 2012 and Onwards)", the Heads of Agencies are given authority to delegate the power to administer the oath for submitted SALN. In line thereto, the following officials are hereby delegated to administer the oath either in-person or online of TESDA employees, to wit:

DECLARANT	DESIGNATED PERSON ADMINISTERING OATH	ALTERNATE
Central Office Officials and Employees including Assistant Executive Directors (NITESD and CO)	Director IV, Administrative Service	Chief Administrative Officer, Human Resource Management Division (HRMD

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ROPOTI employees	Provincial/District Directors and Regional Directors (Directors III and IV)	Chief Administrative Officer, Finance and Administrative Services Division (FASD)
Provincial/District Directors and Regional Directors (Directors III and IV)	Deputy Director General for TESD Operations	Director IV, Administrative Service

(*Note: For personnel appointed as Director III and assigned in the Central Office but their respective plantilla position is in DO/PO, their respective SALN shall be sworn to before the DDG for TESD Operations or its Alternate and submit to their corresponding Regional Office FASD where their plantilla is stationed*)

7. A final report on the submission of SALN including those who have complied with the memorandum referred to in Item 5 hereof shall be prepared by the RCC and submitted to the Director General.

8. The HRMD-AS/ Regional FASD shall transmit all original copies of the SALNs received on or before April 30 of every year to the following government agencies:

Position	**For transmittal to**
Secretary/Director General	Office of the President and Office of the Ombudsman
Deputy Directors General, Executive Directors, Director IV, and other officials and employees of the Central Office	Civil Service Commission (CSC, Main Office) and Office of the Ombudsman

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Regional Offices and Employees	Office of the Deputy Ombudsman/ CSC Regional/ Field Office in their respective regions.

9. TESDA Regional and Provincial Review and Compliance Committees may establish their own internal review and compliance procedure consistent with the guidelines established by the RCC — TESDA Central Office.

10. Failure to correct/submit the SALN within the given period as provided under Item 5 hereof shall be a ground for disciplinary action in accordance with the 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS), and applicable TESDA rules and regulations on the disposition of administrative complaints and cases.

11. Pursuant to the above-mentioned CSC rules and TESDA Circular, the penalty for non-submission of SALN are as follows:

First Offense	Suspension for one (1) month and one (1) day to six (6) months
Second Offense	Dismissal from the service

V. SEPARABILITY CLAUSE

Should any provision or part of this Circular be declared by competent authority to be invalid or unconstitutional, the remaining provisions or parts thereof shall remain in full force and effect and shall continue to be valid and effective.

This Circular shall take effect upon publication to the TESDA Web-based Records Management Information System (wRMIS) and shall amend/supersede/revoke any other issuances inconsistent herewith.

JOSE FRANCISCO "KIKO" B. BENITEZ
Secretary/ Director General, TESDA