

REPUBLIKA KONGKONG
Republic of the Philippines
KAGABANGAN NG KASALUKUDAN
Department of Education and Culture
Manila

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TANGGAPAN NG PANGALAN
Office of the Secretary

April 7, 1978

DEPARTMENT CIRCULAR
No. 42, s. 1978

STATEMENT OF ASSETS, LIABILITIES AND NET WORTH AS OF
DECEMBER 31, 1977

TO: All Bureau Directors
and Heads of Offices

1. Enclosed is a copy of Letter of Instructions No. 232 issued on March 31, 1978 by the President, Ferdinand B. Marcos, President of the Republic of the Philippines, enjoining the following public officers to submit, as prescribed, their respective statements of assets, liabilities and net worth:

(1) Employees of the national, local, the government owned and government-controlled corporations and all other instrumentalities or agencies of the Republic of the Philippines and their branches shall prepare and file, in the prescribed form (Form "A") a sworn statement of assets, liabilities and net worth as of December 31, 1977 which shall include the assets, liabilities and net worth of the spouse and unmarried children below twenty-one years of age as of that date;

(2) Every public officer and official of justice as above, or occupying a position analogous to range 21 or above in an executive section or post shall prepare and file in the prescribed form (Form "B") a sworn comprehensive statement of assets, liabilities and net worth as of December 31, 1977, and as an incumbent on 1978, as of the date the public officer entered the government service which date is later.

2. For each and every public officer who had received a tax amnesty shall prepare and file in the prescribed form (Form "C") a sworn statement of assets, liabilities and net worth as of the date prescribed in the Presidential Decree granting such amnesty.

3. The comprehensive statement of assets, liabilities and net worth shall be accompanied by a statement, also sworn, showing and explaining any increase in net worth for the period covered by the comprehensive statement.

4. Any public official who fails to file his or her sworn statement of assets, liabilities, and net worth on or before May 30, 1975 with the office of the corresponding Department Head, or in the case of a Head of Department or Chief of an independent office, with the Office of the President, shall be subject to the penalties provided for in Section 9(b) of Republic Act No. 5019, otherwise known as the Anti-Graft and Corrupt Practices Act.

5. The immediate dissemination of this Department Memorandum is hereby ordered.

(SGN) JERRY S. MANUEL
Secretary of Education and Culture

MEMORANDUM
FOR THE RECORD

LETTER OF INSTRUCTIONS NO. 262

TO: ALL MEMBERS OF DEPARTMENTS, AGENCIES AND OFFICES
OF THE GOVERNMENT AND OTHERS COVERED.

SUBJECT: Submission by Public Officers of Statement of Assets,
Liabilities and Net Worth as of December 31, 1974.

In pursuance of the program of reform in the Government
under the New Society, which was, among others, overwhelmingly
endorsed by the people in the referendum held on February 27,
1975, and consistent with the guarantees provided in the Dif-
ferential Tax Amnesty Decree, it is hereby directed that -

1. Every public officer shall prepare and file, in the
prescribed form (Annex "A") a sworn statement of assets, liabilities
and net worth as of December 31, 1974, which shall include the
assets, liabilities and net worth of the spouse and unmarried
children below twenty-one years of age as of that date. Provided,
that every public officer who is -

- a. A chief of Section or above; or
- b. occupying a position allocated to range 50 or
above, whether chief of section or not; or
- c. holding the rank of sergeant or above, in case
of the military; or
- d. an officer or member of a law enforcement
agency of the government

shall prepare and file, in the prescribed form (Annex "B"), a sworn
declarative statement of assets, liabilities and net worth, as
provided in Paragraph 2 hereof, which shall also include the assets,
liabilities and net worth of the spouse and unmarried children
below twenty-one years of age.

2. The declarative statement required in Paragraph 1 hereof
shall consist of:

- a. A statement of assets, liabilities and net worth as of
December 31, 1974; and
- b. A statement of assets, liabilities and net worth as of
December 31, 1965 or as of the date the public officer
entered the government service, whichever date is later;
Provided, that in case the public officer had availed of
tax amnesty, the statement of assets, liabilities and net
worth shall be as of -

- (1) December 31, 1971, if the public officer availed of tax amnesty under Presidential Decree No. 23 only; or
- (2) December 31, 1972, if the public officer availed of tax amnesty under Presidential Decree Nos. 25 and 157, and/or Presidential Decree Nos. 213 and 370; or
- (3) December 31, 1975, if the public officer availed of the tax amnesty under Presidential Decree No. 831.

3. The comparative statement of assets, liabilities and net worth shall be accompanied by a statement, also under oath, showing and explaining any increase in net worth for the period covered by the comparative statement.

4. The statement of assets, liabilities, and net worth shall be filed on or before May 30, 1976, with the Office of the corresponding Department Head, or in the case of a Head of Department or Chief of an independent office, with the Office of the President.

5. The following terms as used herein shall be defined as follows:

a. "Government" includes the national government, the local governments, the government-owned and government-controlled corporations, and all other instrumentalities or agencies of the Republic of the Philippines and their branches.

b. "Public Officer" includes legislative and executive officials, including bargaining heads, and employees, permanent or temporary, whether in the classified or unclassified or exempt service receiving compensation, both nominal, from the government as defined in the preceding subparagraph.

c. "Assets" include any property, real or personal, tangible or intangible, wherever situated, to the extent of the cost or interest therein of the public officer, his spouse and unmarried children below twenty-one years of age.

d. "Liabilities" are legitimate and enforceable obligations reducible in terms of money and existing as of the date of the statement of assets, liabilities and net worth required herein.

e. "Net Worth" is the difference between the total assets and the total liabilities.

6. Any public official who fails to file the statement required by this Letter of Instructions shall be subject to the penalties provided for in Section 9(b) of Republic Act No. 3019, otherwise known as the Anti-Grift and Corrupt Practices Act.

DONE in the city of Manila, this 31st day of March, in the year of Our Lord, nineteen hundred and seventy-five.

(SGD) FERDINAND E. MARCOS
President

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SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH
As of December 31, 1974
(Required by Letter of Instruction No. _____)

Name of Public Officer _____ Position _____

Address _____

Name and Address of Office _____

Civil status _____ Name of spouse _____

Unmarried Children below 21 years of age:

	<u>Name</u>	<u>Date of Birth</u>
1:	_____	_____
2:	_____	_____
3:	_____	_____
4:	_____	_____

ASSETS

<u>Nature</u>	<u>Cost</u>
<u>Personal Properties:</u>	
_____	_____
_____	_____
_____	_____
_____	_____
<u>Total</u>	_____

<u>Real Properties:</u>	
_____	_____
_____	_____
_____	_____
_____	_____
<u>Total</u>	_____
<u>NET WORTH</u>	_____

LIABILITIES

<u>Nature</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____

I hereby certify that this is a true statement of my assets,
liabilities, and net worth as of December 31, 1974, and includes assets,
liabilities, and net worth of my spouse and unmarried children below 21
years of age as of that date, as required by and in accordance with
Letter of Instruction No. 562, dated

March 21, 1975.

to , 1975.

Signature of Public Officer

TIP:

Reg. Cont. No. - R
Issued at
Date issued

Subscribed and sworn to before me this day of
 , 1975, official exhibiting to me his Residence Tax
Certificate as indicated above.

Person Administering Oath

/s/

FINANCIAL COMPARATIVE STATEMENT OF ASSETS, LIABILITIES AND DEFERRED

As of December 31, 1977 and _____, 19____

(Required by Letter of Instructions No. 262)

Name of Public Officer _____ Position _____

Address _____

Name and Address of Office _____

Civil Status _____ Name of Spouse _____

Unmarried Children below twenty-one years of age:

	<u>Name</u>	<u>Date of Birth</u>
1.	_____	_____
2.	_____	_____
3.	_____	_____

Was Amnesty Availed of _____
 (State Presidential Decree No. or Reg.)

Was Amnesty File No. _____

A S S E T S

Personal Properties: _____ 19____ December 31, 1974 Increase/Decrease

	<u>1977</u>	<u>1974</u>	<u>Change</u>
_____	P _____	P _____	P _____
_____	P _____	P _____	P _____
_____	P _____	P _____	P _____
T o t a l	P _____	P _____	P _____

Real Properties:

	<u>1977</u>	<u>1974</u>	<u>Change</u>
_____	P _____	P _____	P _____
_____	P _____	P _____	P _____
_____	P _____	P _____	P _____
T o t a l	P _____	P _____	P _____
T O T A L A S S E T S	P _____	P _____	P _____

I hereby certify that this is a true and correct statement of my assets, liabilities and net worth as of December 31, 1974, and as of _____, 19____, which includes the assets, liabilities, and net worth of my unmarried children below twenty-one years of age as of this date, as required by and in accordance with Letter of Instructions No. 202 dated March 31, 1975.

Date _____

Signature of Public Officer _____

Box Account No. _____

Gen. Cert. No. & _____
Issued at _____
Date Issued _____

Subscribed and sworn to before me this _____ day of _____, 1975, affiant Exhibiting to me his/her Residence Tax Certificates as indicated above.

Person Administering Oath _____

/s/