



MEMORANDUM ORDER NO. 2026-069

23 January 2026

TO : ALL OFFICIALS AND EMPLOYEES

FROM : THE GENERAL MANAGER
Office of the General Manager

SUBJECT : **Reiteration of the Code of Conduct, Dress Code and Ethical Standards for PCSO Officials and Employees**

In accordance with the provisions of Republic Act No. 6713 (An Act Establishing a Code of Conduct and Ethical Standards for Public Officials and Employees, To Uphold the Time-Honored Principle of Public Office being a Public Trust, Granting Incentives and Rewards for Exemplary Service, Enumerating Prohibited Acts and Transactions and Providing Penalties for Violations thereof and for Other Purposes), this (A) reiterates the attached **Memorandum Order No. 2022-100, S. 2022**, adopting the **Code of Conduct and Ethical Standards for PCSO Officials and Employees** and (B) **GCG Memorandum Circular No. 2012-07 on the Code of Corporate Governance for GOCCs**.

(A) In adherence to the Code's principles, public officials and employees are reminded to at all times be accountable to the people and discharge their duties with utmost responsibility, integrity, competence, and loyalty, act with patriotism and justice, lead modest lives and uphold public interest over personal interest.

Therefore, a copy of the Code of Conduct and Ethical Standards for PCSO Officials and Employees shall be disseminated to all officials and employees and made accessible through official PCSO communication channels.

Officials and employees shall be required to confirm their understanding and compliance through signed acknowledgement forms to be submitted to the Human Resources Department (HRD) by sector **on or before February 7, 2026**.

The dissemination of the Code of Conduct to new hires and appointees shall likewise be duly acknowledged by and shall form part of the onboarding and orientation process. The Human Resources Department (HRD) shall ensure compliance and the collection and safekeep of the acknowledged forms.

(B) Pursuant to **GCG Memorandum Circular No. 2012-07 on the Code of Corporate Governance for GOCCs**, Directors and Officers are also Public Officials as defined by, and are therefore covered by the provisions of the "Code of



Conduct and Ethical Standards for Public Officials and Employees,⁶³ with its declared policies: (a) to promote a high standard of ethics in public service, and (b) Public Officials and employees shall at all times be accountable to the people and shall discharge their duties with utmost responsibility, integrity, competence, and loyalty, act with patriotism and justice, lead modest lives, uphold public interest over personal interest.⁶⁴

The primary duties and obligations each Director and Officer must adhere to:

Duty of Diligence – The fiduciary duty of diligence of Directors and Officers to always act in the best interest of the GOCC, with utmost good faith in all its dealings with the property and monies of the GOCC.

Duty of Loyalty – The fiduciary duty of loyalty of Directors and Officers to always act in the best interest of the GOCC, with utmost good faith in all its dealings with the property and monies of the GOCC, includes the obligation to:

- (a) Act with utmost and undivided loyalty to the GOCC,⁶⁸
- (b) Avoid conflicts of interest and declare any interest they may have in any particular matter before the Board,⁶⁹ and,
- (c) Avoid (1) taking for themselves opportunities related to the GOCC's business; (2) using the GOCC's property, information or position for personal gain; or (3) competing with the GOCC's business opportunities.

Avoid Conflict of Interest – Directors and Officers shall at all times avoid any actual or potential conflict of interest with the GOCC. Each shall also avoid any conduct, or situation, which could reasonably be construed as creating an appearance of a conflict of interest.

Any question about a Director's or Officer's actual or potential conflict of interest with the GOCC shall be brought promptly to the attention of the Chairman of the Board, who will review the question and determine an appropriate course of action.

Trustee Relation to GOCC Properties, Interests and Monies – Any and all realized and unrealized profits and/or benefits including, but not limited to, the share in the profits, incentives of Directors or Officers in excess of that authorized by the GCG, stock options, dividends and other similar offers or grants from corporations where the GOCC is a stockholder or investor, and any bene fit from the performance of Directors or Officers acting for and in behalf of the GOCC in dealing with its properties, investments in other corporations, management of Subsidiaries and other interest, are to be held in trust by such Director and Officer for the exclusive benefit of the GOCC represented.⁷⁰

⁶³Sec. 22, R.A. No. 10149.

⁶⁴Opening paragraph of Sec. 19, R.A. No. 10149.

⁶⁸Sec. 19(a), R.A. No. 10149

⁶⁹Sec. 19(c), R.A. No. 10149



Taking of Corporate Opportunities – Where a Director or an Officer, by reason of his being a member of the Board or an Officer of a GOCC, acquires or receives for himself/herself a benefit or profit of whatever kind or nature, including but not limited to, the acquisition of shares in corporations where such GOCC has an interest, the use of properties of the GOCC for his/her own benefit, the receipt of commission(s) on contract(s) with the GOCC or its assets, or the taking advantage of corporate opportunities of the GOCC, all such profits or benefits shall be subject to restitution pursuant to Section 24 of the Act, without prejudice to any administrative, civil or criminal action against members of the such Director or Officer. The remedy of restitution shall apply notwithstanding the fact that such Director or Officer risked his/her own funds in the venture.”⁷¹

Restitution – Pursuant to Section 24 of the Act, upon determination and report of the Commission on Audit (COA) pursuant to a Notice of Disallowance which has become final and executory, that properties or monies belonging to the GOCC are in possession of a Director or Officer of a GOCC without authority or that profits are earned by the Director or Officer in violation of his/her fiduciary duty, or the aggregate per diems, allowances and incentives received in a particular year are in excess of the limits provided under the Act, the Director or Officer receiving such properties or monies shall immediately return the same to the GOCC.

No Gift Policy – A director or Officer shall not solicit, nor accept, directly or indirectly, any gift, favor, entertainment, loan or anything of monetary value (“Gift”) from any person where such gift :

- (a) Would be illegal or in violation of law;
- (b) Is part of an attempt or agreement to do anything in return;
- (c) Has a value beyond what is normal and customary in the GOCCs business;
- (d) Is being made to influence the member of Board’s, or Officer’s, actions as such; or
- (e) Could create the appearance of a conflict of interest.

Every Governing Board shall formally adopt a “No Gift Policy” within the GOCC and ensure its full advertisement to the community and its strict implementation by particular set of rules.

Duty of Confidentiality – Pursuant to their duties of diligence and loyalty, a member of the Board or an Officer shall not use or divulge confidential or classified information officially made known to them by reason of their office and not made available to the

⁷¹Last paragraph of Sec. 19, R.A. No. 10149.



public, either: (1) to further their private interests, or give undue advantage to anyone; or (2) which may prejudice the public interest.

For information and strict compliance.


MELQUIADES A. ROBLES



Sun Plaza Building, 1507 Shaw Boulevard corner Princeton St., Mandaluyong City 1552
www.pcsso.gov.ph

PCSO, Hindi Umuurong sa Pagtulong!
Sa Bawat Taya, May Kawanggawa.