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"Committed to Service, Development and Self-Reliance"
OFFICE OF THE GENERAL MANAGER



REVIEW AND COMPLIANCE PROCEDURE IN THE FILING AND SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NETWORTH (SALN) AND DISCLOSURE OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

I. RATIONALE

Pursuant to Section 10 of the Code of Conduct and Ethical Standards for Public Officials and Employees (RA 6713), CSC Memorandum Circular No. 3, s. 2015, and CSC Resolution Nos. 1300455 dated March 4, 2013 and 1500088 dated January 23, 2015; and Memorandum Circular No. 2, dated August 2, 2017 of the Office of the Ombudsman, this Agency hereby promulgates the following guidelines ensuring all personnel are compliant with the requirements and annual submission of the Statements of Assets, Liabilities and Net worth (SALN).

II. OBJECTIVES

1. To enjoin all officers and employees to declare and submit annually a true, detailed and sworn statement of their assets, liabilities and net worth, including disclosure of business interests and financial connections, and to declare to the best of their knowledge their relatives who are in the government service;
2. To ensure that the assets, liabilities, net worth and financial connections and business interests of the declarant's spouse and unmarried children below 18 years of age living in declarant's household are also disclosed.

III. COVERAGE

This Circular shall cover all career positions under permanent, temporary and casual status, including the agency officials, i.e. the Board of Directors.

IV. REFERENCES

References for this Procedure are the following:

- Section 10 of the Code of Conduct and Ethical Standards for Public Officials and Employees (RA 6713)
- CSC Resolution Nos. 1300455 dated March 4, 2013
- CSC Resolution No. 1500088 dated January 23, 2015
- CSC Memorandum Circular No. 10, s. 2006
- CSC Memorandum Circular No. 3, s. 2015
- Office of the Ombudsman No. 2, s. 2017 dated August 2, 2017

V. GUIDELINES

Section 1. Filing and Submission of SALN On Time and to the Proper Official

a.) All Personnel under Permanent, Temporary and Casual status shall file under oath their SALNs and Disclosure of Business Interests and Financial Connections with the Human Resource Department, to wit:

a1.) Within thirty (30) days after assumption of office, statements of which must be reckoned as of his / her day of service;

a2.) On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and

a3.) Within thirty (30) days after separation from service, statements of which must be reckoned as of his / her last day of office.

b.) Employees are strictly required to fill in all applicable information and / or make a true and detailed statements in their SALNs.

Section 2. Composition of the SALN Review and Compliance Committee

a.) There shall be a designated Review and Compliance Committee to receive the accomplished SALN forms and to evaluate if the same are submitted to time, complete and in proper form; and render opinion interpreting the provisions on review and compliance procedure in the filing thereof.

Section 3. Duties of the Review and Compliance Committee and the HR Department

a.) The SALN Review and Compliance Committee and the Admin & Human Resource Division (AhRD) 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

b.) **every year** to the Office of the Ombudsman copy furnish the Civil Service Commission, as specified under CSC Resolution No. 1500088, promulgated on January 23, 2015.

c.) The AhR Division shall submit in alphabetical order, the following:

- b1.) Employees who filed their SALNs with complete data;
- b2.) Employees who did not file their SALNs. If there is any
- b3.) Certification that all employees have submitted their SALN

Section 4. Ministerial Duty of the General Manager to issue Compliance Order.

The list of officials and employees who filed their SALNs which the HR Department is required to submit to the Office of the Ombudsman shall be accompanied by a certification by the General Manager as the Head of Agency that the SALNs submitted electronically are faithful reproductions of the original copies submitted by the officials and employees, using the prescribed format per Office of the Ombudsman No. 2, s. 2017 dated August 2, 2017.

It shall be the ministerial duty of the General Manager as the Head of Office to issue an Order requiring those who have incomplete data in their SALN to correct / supply the desired information and those who did not file / submit their SALNs to comply within a non-extendible period of 3 days from receipt of the order.

Section 5. Rules in Accomplishing the SALN Form

5.1.) Basic Information

- a.) Spouses who are both public officers and employees shall have the option to file their SALN either jointly or separately.
- b.) In case the declarant is single or married but whose spouse is not in the government service, he/shall shall tick off the box marked as "Not Applicable."
- c.) In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital property, if there are any.
- d.) The change of civil status of the declarant after December 31 of the preceding year shall not affect the nature of the properties declared.
- e.) The declarant shall provide information on his/her address. However, whenever a third party requests for a copy of the SALN Form of the declarant, the agency has the option to shade the declarant's address for purposes of security.
- f.) Declarant must provide the information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate.

5.2.) Assets, Liabilities and Net worth

- a.) The SALN shall contain a true and complete declaration of assets, liabilities and net worth, including a disclosure of business interests and financial connections of the declarant, his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. It shall also contain a disclosure of the declarant's relatives within the fourth degree of consanguinity and affinity who are in government service.
- b.) For purposes of convenience in the computation of net worth, where the declarant's spouse has capital or paraphernal properties or where the declarant's unmarried children below eighteen (18) years of age living in his/her household have their own properties, the declarant should declare the assets and liabilities of his/her spouse on a separate sheet attached to the SALN Form, see sample attached. For purposes of such declaration, the provisions in these guidelines shall likewise apply.
- c.) Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.
- d.) Assets refer to declarant's real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

5.3.) Real Properties

- a.) Declaration of real properties shall include its description, kind, location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, *etc.* including improvements thereon.
- b.) Real properties refer to properties which are immovable by nature.
- c.) For purposes of SALN, the kind of real properties are classified according to their use, that is, residential, commercial, agricultural, industrial, or mixed use and the like.
- d.) The declarant shall indicate a description of the real properties, whether it is a land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.
- e.) Assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.
- f.) Fair market value shall, for purposes of declaration in the SALN, refer to the amount indicated as market value in the tax declaration of the real properties concerned.