

MEMORANDUM

TO/FOR : **The Committee on SALN Review and Compliance**

FROM : **The Director IV, AS**
Chief of Services for Administration

DATE : March 28, 2019

SUBJECT : **Submission, Review and Compliance of SALNs and Disclosure of Business Interests and Financial Connections**

This is to remind you of the submission of the 2018 SALN and Disclosure of Business Interests and Financial Connections. Likewise, please be advised that on the review, compliance and accomplishment of the Statement of Assets, Liabilities and Net Worth (SALN) form, you shall have to strictly follow the requirements and procedures stipulated in the Ombudsman Memorandum Circular No. 2, and CSC MC No. 3, s. 2013 issued through a memorandum number 28, series of 2013 and memorandum number 207, series of 2017 and CSC MC No. 10 s. 2006 hereto attached as references.

For your information and appropriate action, please.


PILAR G. DE LEON, *pd*



TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

M E M O R A N D U M

No. 28, series of 2013

TO/FOR : **All Officials and Employees**
This Authority

FROM : **The Director IV**
OCSA

DATE : February 6, 2013

SUBJECT : **Revised Statement of Assets, Liabilities and
Net Worth (SALN) Form**

This is to furnish you a copy of the following Civil Service Commission (CSC) Memorandum Circulars:

1. **CSC MC No. 2, s-2013** - promulgation of CSC Resolution No. 1300173 dated January 24, 2013, adopting the revised SALN form for the year 2012 and onwards.
2. **CSC MC No. 3, s-2013** - promulgation of CSC Resolution No. 1300174 dated January 24, 2013, amending Sections 3 and 4 of CSC Resolution No. 06-0231 and CSC MC No. 10 (Review and Compliance Procedure in the Filing and Submission of SALN and Disclosure of Business Interests and Financial Conditions)

In view of this, all TESDA officials and employees are required to submit their 2012 SALNs using the attached revised form to their respective Administrative Units (*Attention: HRMD-OCSA for CO and RFASD for ROPOTI*) on or before **April 15, 2013**.

Further, all Regional/Provincial Directors and TTI Administrators are required to submit a copy of their SALNs to HRMD-OCSA for records purposes and for submission to DOLE and CSC.

For your information and strict compliance, please.


PILAR G. DE LEON, CESO III



MC No. 2, s. 2013

MEMORANDUM CIRCULAR

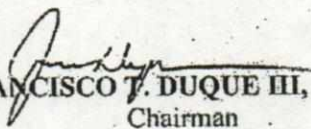
TO : ALL HEADS OF CONSTITUTIONAL BODIES; DEPARTMENTS, BUREAUS AND AGENCIES OF THE NATIONAL GOVERNMENT; LOCAL GOVERNMENT UNITS, GOVERNMENT OWNED AND CONTROLLED CORPORATIONS; AND STATE COLLEGES AND UNIVERSITIES

SUBJECT : Revised Statement of Assets, Liabilities and Net Worth (SALN) Form

The Commission promulgated CSC Resolution No. 1300173 dated January 24, 2013, adopting the revised form of the Statement of Assets, Liabilities and Net Worth (SALN) for year 2012 and onwards. The said Resolution also prescribes the Guidelines in Filling Out the SALN Form.

The deadline for filing the SALN for the year 2012 is April 30, 2013.

All rules, regulations and issuances which are inconsistent herewith are hereby repealed, amended or modified accordingly.


FRANCISCO T. DUQUE III, MD, MSc
Chairman

MAN 24 2013

AGRXS1
Amendment, Review-Compliance, SALN

In a Race to Serve: Responsive, Accessible, Courteous and Effective Public Service



Re: Use of the Statement of Assets,
Liabilities and Net Worth (SALN)
Form (for the Year 2012 and Onwards)

Number: 1300173
Promulgated: 24 JAN 2013

RESOLUTION

WHEREAS, Section 17, Article XI of the 1987 Philippine Constitution requires public officers and employees to submit upon assumption to office and during such period as may be required by law, a declaration under oath of their assets, liabilities and net worth (SALN);

WHEREAS, the requirement on the filing of SALN is likewise found in Section 8 of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) which requires the declarant to "to accomplish and submit declarations under oath of, and the public has the right to know, their assets, liabilities, net worth and financial and business interests including those of their spouses and of unmarried children under eighteen (18) years of age living in their households;"

WHEREAS, under Section 12 of Republic Act No. 6713, the Civil Service Commission shall have the primary responsibility for its administration and enforcement, and the authority to promulgate rules and regulations necessary to carry out its provisions;

WHEREAS, the Commission constituted a Technical Working Group composed of various government agencies and public sector unions wherein consultations were conducted with regard to existing issues and concerns on the SALN Form;

WHEREAS, the Commission recognized the need to further simplify the current SALN Form and issue new guidelines on the use thereof for the benefit of all public officers and employees;

WHEREAS, the Commission enjoins all public officers and employees to use the new Statement of Assets, Liabilities and Net Worth (SALN) Form for the year 2012, the deadline for filing of which is on April 30, 2013;

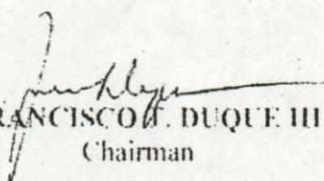
WHEREFORE, the Commission **RESOLVES** to adopt the attached new Statement of Assets, Liabilities and Net Worth (SALN) Form and Guidelines in the Filling Out of the SALN Form beginning 2012.

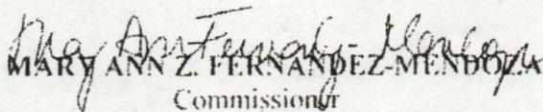
ce

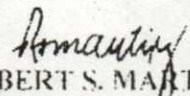
For the Secretary, Executive Director, and Director, Public Service

RESOLVED FURTHER, that the new SALN Form and its Guidelines shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

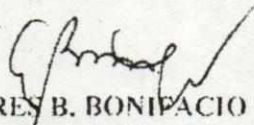
Quezon City.


FRANCISCO T. DUQUE III
Chairman


MARY ANN Z. FERNANDEZ-MENDOZA
Commissioner


ROBERT S. MARTINEZ
Commissioner

Attested by:


DOLORES B. BONIFACIO
Director IV
Commission Secretariat and Liaison Office

GUIDELINES IN THE FILLING OUT OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

I. OBJECTIVES

- To enjoin all public 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 government service;
- To ensure that the assets, liabilities, net worth, financial connections and business interests of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household are also disclosed.

II. SCOPE

All officials and employees of national and local governments, including state universities and colleges, and government-owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter, shall be covered by these guidelines.

GOCC refers to any agency organized as a stock or nonstock corporation, vested with functions relating to public needs whether governmental or proprietary in nature, and owned by the Government of the Republic of the Philippines directly or through its instrumentalities either wholly or, where applicable as in the case of stock corporations, to the extent of at least a majority of its outstanding capital stock.

Those serving in honorary capacity, laborers and casual or temporary workers are exempted from filing the SALN. However, those holding career positions under temporary status are required to file their SALN.

III. RULES IN ACCOMPLISHING THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

A. APPLICABLE LAW

For purposes of declaring one's assets, liabilities and net worth, the governing law shall be Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.

B. CONTENTS OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

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.

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.

REAL PROPERTIES

- e. 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.
- f. Real properties refer to properties which are immovable by nature. 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.
- g. 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.
- h. Assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.
- i. 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.
- j. Improvements refer to all works that are constructed or introduced to the land, or repairs or improvements made to the land or building after its initial acquisition.
- k. In declaring an improvement to the land, the declarant may opt to declare it separately or together with the land to which such improvement is attached.

- l. Acquisition cost is the amount of money paid to acquire or own something. This shall also refer to the amount of expenses incurred for improvements introduced on a real property. For purposes of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.
- m. The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years of age and living in the declarant's household. However, real properties already covered by a deed of sale, inherited or subject of an extrajudicial settlement of estate but not yet titled under declarant's name shall also be disclosed.
- n. In the case of properties received gratuitously, e.g. donation or inheritance, no acquisition cost shall be declared. However, the fair market value and the assessed value of said properties as found in the tax declaration thereof must be declared.

PERSONAL PROPERTIES

- o. Declaration of personal properties shall include mode, year and cost of acquisition, or the value or amount of said personal properties.
- p. Personal properties refer to jewelry, appliances, furniture, motor vehicles and other tangible/movable properties. This shall also include investments or other assets, such as cash on hand or in bank, negotiable instruments, securities, stocks, bonds, and the like.
- q. Personal properties collectively acquired or are of minimal value may be declared generally or collectively. In which case, the declarant may write/indicate "various years" under the column for Year Acquired.
- r. Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent, at the rate of exchange prevailing as of December 31 of the preceding calendar year.
- s. The amount of money/cash in bank to be declared should be the last balance as of December 31 of the preceding year.

- t. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his share in the property.
- u. With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property.
- v. Properties which are subject of either a chattel or real estate mortgage shall be declared in the SALN Form. The acquisition cost to be declared shall be the actual purchase price, and the liability to be declared shall be the outstanding balance of the loan as of December 31 of the preceding year.

LIABILITIES

- w. Under liabilities, the nature of liability, name of creditors and the outstanding balance shall be indicated. The outstanding balance shall refer to the amount of money that is still due as of December 31 of the preceding calendar year.
- x. Liability refers to financial liability or anything that can result to a transfer or disposal of an asset. It includes not only those incurred by the declarant but also those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- y. Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal, multi-purpose, salary, calamity loan and the like.
- z. Outstanding balance refers to the amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

3. COMPUTATION OF NET WORTH

- a. Net worth is the sum of all assets (real and personal) less total liabilities.
- b. In the case of real properties, the acquisition cost shall be used in the computation of the net worth.
- c. In the case of personal properties, the acquisition cost or amount/value of money shall be used in the computation of the total net worth.

- d. Excluded from the computation of real and personal properties are the properties of unmarried children below 18 years of age living in the declarant's household.
- e. If the spouse of the declarant is not a public officer or employee, the latter's paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- f. Paraphernal property refers to the properties exclusively owned by the wife.
- g. Capital property refers to the properties exclusively owned by the husband.
- n. Community property refers to all the properties owned by the spouses at the time of the celebration of the marriage or acquired thereafter, subject to the exceptions provided for by law (Articles 91, Family Code of the Philippines). In the absence of any marriage settlement, the property relations of the spouses shall be governed by the rules on absolute community of property under the Family Code of the Philippines.

The following are excluded from the community property:

- (1) Property acquired during the marriage by gratuitous title by either spouse, and the fruits as well as the income thereof, if any, unless it is expressly provided by the donor, testator or grantor that they shall form part of the community property;
 - (2) Property for personal and exclusive use of either spouse. However, jewelry shall form part of the community property;
 - (3) Property acquired before the marriage by either spouse who has legitimate descendants by a former marriage, and the fruits as well as the income, if any, of such property. (Article 92, Family Code of the Philippines)
- i. Conjugal property refers to all properties acquired during the marriage, whether the acquisition appears to have been made, contracted or registered in the name of one of both spouses, unless proven to be excluded (Article 116, Family Code of the Philippines). This applies when the spouses agreed to be governed by the rules on

the conjugal partnership of gains under the Family Code of the Philippines.

The following are conjugal partnership properties:

- (1) Those acquired by onerous title during the marriage at the expense of the common fund, whether the acquisition be for the partnership, or for only one of the spouses;
- (2) Those obtained from the labor, industry, work or profession of either or both of the spouses;
- (3) The fruits, natural, industrial, or civil, due or received during the marriage from the common property, as well as the net fruits from the exclusive property of each spouse;
- (4) The share of either spouse in the hidden treasure which the law awards to the finder or owner of the property where the treasure is found;
- (5) Those acquired through occupation such as fishing or hunting;
- (6) Livestock existing upon the dissolution of the partnership in excess of the number of each kind brought to the marriage by either spouse; and
- (7) Those which are acquired by chance, such as winnings from gambling or betting. However, losses therefrom shall be borne exclusively by the loser-spouse. (Article 117, Family Code of the Philippines)

Prior to the enactment of the Family Code of the Philippines in 1987, when there is no marriage settlement between the spouses, their property relations are covered by the rules on conjugal partnership of gains.

- j. If the spouse of the declarant is a public officer or employee, but who chose to separately file his/her SALN, his/her paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- k. In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital properties.

1. In case of joint filing, the declarant's total net worth and that of his/her spouse shall be the difference between the total assets (real and personal properties) less the total liabilities.

4. FINANCIAL CONNECTIONS AND BUSINESS INTERESTS

- a. The declarant, including that of his/her spouse and unmarried children below eighteen (18) years of age living in declarant's household, shall declare their existing interest or connection in any business enterprise or entity, aside from income from government. They shall also indicate the business address, nature of business interest and/or financial connection, and date of acquisition of interest or connection.
- b. In case there are no existing business interests and financial connections in any business enterprise or entity, the declarant shall tick off the appropriate box in the form.
- c. Business interests refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government, which shall also include those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- d. Financial connections refer to declarant's existing connections with any business enterprise or entity, whether as a consultant, adviser and the like, with an expectation of remuneration for services rendered, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- e. Nature of business interest and/or financial connection refers to existing interest or connection in any business enterprise, whether as proprietor, investor, promoter, partner, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant or adviser, financial or business consultant, and the like.

5. RELATIVES IN THE GOVERNMENT

- a. The declarant shall disclose his/her relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity. The disclosure shall also state his/her relationship with the relative, the position of the relative as well as the name of office/agency and address.

- b. In case the declarant and his/her spouse jointly file their SALN, they shall indicate all their relatives within the fourth civil degree, either by consanguinity or affinity, and shall include the above-mentioned information.
- c. In case the declarant has no relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*, the declarant shall tick off the appropriate box in the form.
- d. Affinity refers to the relationship of a husband to the blood relatives of his wife, or a wife to the blood relatives of her husband.
- e. Consanguinity refers to the relationship by blood from the same stock or common ancestor.
- f. Relatives in the government refer to the declarant's relatives up to the 4th civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*.¹

Relatives in the first degree of consanguinity include the declarant's father, mother, son and daughter. Relatives in the first degree of affinity include the declarant's father-in-law and mother-in-law.

Relatives in the second degree of consanguinity include the declarant's brother, sister, grandmother, grandfather, grandson and granddaughter. Relatives in the second degree of affinity include the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law and grandson-in-law.

Relatives in the third degree of consanguinity include the declarant's nephew, niece, uncle and aunt. Relatives in the third degree of affinity include declarant's nephew-in-law, niece-in-law, uncle-in-law, auntie-in-law.

Relatives in the fourth degree of consanguinity include the declarant's first cousin.

- g. *Balae* refers to a parent of the declarant's son-in-law or daughter-in-law.

¹ Definition under RA No. 6713

- h. *Bilas* refers to a declarant's brother-in-law's wife or sister-in-law's husband.
- i. *Inso* refers to the appellation for the wife of an elder brother or male cousin.²

6. OTHER MATTERS

- a. In order to prevent unauthorized insertions or pulling out of pages, pagination shall read as page 1 of number of pages, page 2 of number of pages, and so on.
- b. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.
- c. If the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.
- d. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.
- e. The heads of agencies can delegate the authority to administer oath with regard to the SALN Form. The authority to administer oath must be in writing.
- f. Head of agency shall include the head of office and/or the head of regional offices of such agency/office.
- g. The declarant is strictly required to fill all applicable information in the SALN form. Otherwise, such items should be marked with "N/A" or "not applicable."
- h. Filling up of the form may be handwritten, computerized or typewritten provided the signature of the declarant is original. The declarant is required to write legibly if he chose to fill up the form by handwriting.
- i. Additional sheets may be used, if necessary. The additional sheet shall indicate the name of the declarant, his/her position and agency

² www.bansa.org/dictionaries

name, the year covered by the SALN, and which shall be signed on each page.

- j. No unnecessary markings shall be made on the form.

7. REVIEW AND COMPLIANCE COMMITTEE

For purposes of the submission of the new SALN Form for the year 2012, the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth (SALN) and Disclosure of Business Interests and Financial Connections (CSC Memorandum Circular No. 10, s. 2006), as amended, shall be applied by the government agencies and offices.

8. SANCTION

1. **Public Officials and Employees.** Any of the following acts shall constitute a violation of Section 8 of R.A. No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, and shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense:

1. Failure of an official or employee to submit his/her SALN; and
2. Failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN.

2. **Head of Agency.** Any head of agency who shall fail to comply with CSC Memorandum Circular No. 10, s. 2006, in relation to the Review and Compliance Procedure in the Filing and Submission of the SALN Form shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense.

9. REPEALING CLAUSE

All previous issuances pertaining to the SALN Form and its guidelines are hereby expressly repealed.

10. PUBLICATION/EFFECTIVITY

These Guidelines shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____

(Required by R.A. 6713)

Note: Husband and wife who are both public officials and employees may file the required statements jointly or separately.

Joint Filing
 Separate Filing
 Not Applicable

DECLARANT:	(Family Name) (First Name) (M.I.)	POSITION:	_____
ADDRESS:	_____	AGENCY/OFFICE:	_____
	_____	OFFICE ADDRESS:	_____
	_____		_____
SPOUSE:	(Family Name) (First Name) (M.I.)	POSITION:	_____
	_____	AGENCY/OFFICE:	_____
	_____	OFFICE ADDRESS:	_____
	_____		_____

UNMARRIED CHILDREN BELOW EIGHTEEN (18) YEARS OF AGE LIVING IN DECLARANT'S HOUSEHOLD

NAME	DATE OF BIRTH	AGE
_____	_____	_____
_____	_____	_____
_____	_____	_____

ASSETS, LIABILITIES AND NETWORTH

(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)

1. ASSETS

a. Real Properties*

DESCRIPTION <small>(e.g. lot, house, and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural, and mixed use)</small>	LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	

Subtotal: _____

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: _____

TOTAL ASSETS (a+b): _____

2. LIABILITIES*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

NET WORTH : Total Assets less Total Liabilities = _____

* Additional sheet/s may be used, if necessary.

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant / Declarant's spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant's Household)

I/ We do not have any business interest or financial connection.

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS/ADDRESS	NATURE OF BUSINESS INTEREST/ OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Inso)

I/ We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

I hereby certify that these are true and correct statements of my assets, liabilities, net worth, business interests and financial connections, including those of my spouse and unmarried children below eighteen (18) years of age living in my household, and that to the best of my knowledge, the above-enumerated are names of my relatives in the government within the fourth civil degree of consanguinity or affinity.

I hereby authorize the Ombudsman or his/her duly authorized representative to obtain and secure from all appropriate government agencies, including the Bureau of Internal Revenue such documents that may show my assets, liabilities, net worth, business interests and financial connections, to include those of my spouse and unmarried children below 18 years of age living with me in my household covering previous years to include the year I first assumed office in government.

Date: _____

(Signature of Declarant)

(Signature of Co-Declarant/ Spouse)

Government Issued ID: _____
ID No.: _____
Date Issued: _____

Government Issued ID: _____
ID No.: _____
Date Issued: _____

SUBSCRIBED AND SWORN to before me this ____ day of _____, affiant exhibiting to me the above-stated government issued identification card.

(Person Administering Oath)

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____

(Sample additional sheet/s for the exclusive properties of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household)

NAME: _____ **POSITION:** _____
 (Family Name) (First Name) (M.I.) **AGENCY/OFFICE:** _____

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

DESCRIPTION <small>(e.g. lot, house and lot, condominium and improvement)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	LOCATION	ASSESSED VALUE	CURRENT/FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	

b. Personal Properties

DESCRIPTION	YEAR/ACQUIRED	ACQUISITION/COST/AMOUNT

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____
 (Sample additional sheet/s for the declarant)

NAME: _____ POSITION: _____
 (Family Name) (First Name) (M.I.) AGENCY/OFFICE: _____

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

DESCRIPTION <small>(Include description of the property and improvements)</small>	KIND <small>(Residential, Commercial, Industrial, etc.)</small>	LOCATION	ASSESSED VALUE	CURRENT YEAR		ACQUISITION		ACQUISITION COST
				YEAR	MODE	YEAR	MODE	

Subtotal: _____

b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: _____

TOTAL ASSETS (a+b): _____

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

NAME OF FIRM/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION



MC No. 3, s. 2013

MEMORANDUM CIRCULAR

TO : ALL HEADS OF CONSTITUTIONAL BODIES; DEPARTMENTS, BUREAUS AND AGENCIES OF THE NATIONAL GOVERNMENT; LOCAL GOVERNMENT UNITS; GOVERNMENT OWNED OR CONTROLLED CORPORATIONS; AND STATE COLLEGES AND UNIVERSITIES

SUBJECT : Amendment to the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Conditions (CSC Memorandum Circular No. 10 dated April 17, 2006)

The Commission recently constituted a Technical Working Group (TWG) composed of representatives of different government agencies and public sector unions to review the Statement of Assets, Liabilities and Network (SALN).

During the last meeting, the SALN-TWG agreed that there is a need to amend CSC Resolution No. 06-0231 dated February 1, 2006 as circularized in CSC Memorandum Circular No. 10 dated April 17, 2006 (Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Network and Disclosure of Business Interests and Financial Conditions).

In line with this agreement, the Commission promulgated CSC Resolution No. 1300174 dated January 24, 2013 which amended Sections 3 and 4 of CSC Resolution No. 06-0231 dated February 1, 2006 and CSC Memorandum Circular No. 10 dated April 17, 2006 and now reads, as follows:

"Section 3. Ministerial Duty of the Head of Office to Issue Compliance Order.

"Within five (5) days from receipt of the aforementioned list and recommendation, it shall be the ministerial duty of 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

In a Race to Serve: Responsive, Accessible, Courteous and Effective Public Service

their SALNs to comply within a non-extendible period of thirty (30) days from receipt of the said Order."

Section 4. Sanction for Failure to Comply/Issuance of a Show Cause Order.

Failure of an official or employee to correct/submit his/her SALN in accordance with the procedure and within the given period pursuant to the directive in Section 3 hereof shall be a ground for disciplinary action. The Head of Office shall issue a show-cause order directing the official or employee concerned to submit his/her comment or counter-affidavit; and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the Revised Rules on Administrative Cases in the Civil Service (RRACCS), CSC Resolution No. 1101502 dated November 8, 2011. The offense of failure to file SALN is punishable under Section 46 (D)(8) of Rule X thereof, with the following penalties:

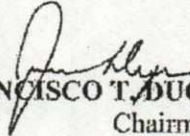
First Offense - Suspension of one (1) month and one (1) day to six (6) months

Second Offense - Dismissal from the service

"Public officials and employees who fail to comply within the thirty (30) day period required under Section 3 hereof or who submit their SALNs beyond the said period shall be considered as not having filed their SALNs, and shall be made liable for the offense of Failure to File SALN with a penalty of suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense.

"Heads of agencies/offices who fail to comply with the provisions of CSC Resolution No. 06-231 dated February 1, 2006, as amended, shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense."

All rules, regulations and issuances which are inconsistent herewith are hereby repealed, amended or modified accordingly.


FRANCISCO T. DUQUE III, MD, MSc
Chairman

January 24, 2013

AGR251
Amendment Review-Compliance SALN



Re: Amendment to the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections (CSC Resolution No. 060231 dated February 1, 2006)

Number: 1300174

Promulgated: 24 JAN 2013

-----X-----
RESOLUTION

WHEREAS, Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) was enacted on February 20, 1989 to promote a high standard of ethics in public service, mandating that public officials and employees shall at all times be accountable to the people, and requiring them to file under oath their Statement of Assets, Liabilities and Net Worth (SALN) and a Disclosure of Business Interests and Financial Connections and those of their spouses and unmarried children under eighteen (18) years of age living in their households;

WHEREAS, Section 12 of RA No. 6713 mandated the Civil Service Commission (hereinafter referred to as the Commission) to promulgate rules and regulations necessary to carry out the provisions of the said Act;

WHEREAS, the Rules Implementing RA No. 6713 was promulgated by the Commission on May 27, 1989;

WHEREAS, the Commission issued CSC Resolution No. 06-0231 dated February 1, 2006 which was circularized in CSC Memorandum Circular No. 10 dated April 17, 2006 (Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interest and Financial Connections) to clarify and amend the Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees;

WHEREAS, on March 16, 2012, the Commission constituted a Technical Working Group (TWG) composed of representatives of different government agencies and public sector unions to review the current SALN Form and Disclosure of Business Interest and Financial Connections;

WHEREAS, the TWG agreed that there is a need to amend CSC Resolution No. 06-0231 dated February 1, 2006 as circularized in CSC Memorandum Circular No. 10 dated April 17, 2006;

NOW, THEREFORE, the Commission hereby adopts and promulgates the following amendments in CSC Resolution No. 06-0231 dated February 1, 2006:

In a to Serve: responsive, accessible, courteous and effective Public Service

1. The first paragraph of Section 3 of CSC Resolution No. 06-0231 dated February 1, 2006 shall read, as follows:

Section 3. Ministerial Duty of the Head of Office to Issue Compliance Order.

"Within five (5) days from receipt of the aforementioned list and recommendation, it shall be the ministerial duty of 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 thirty (30) days from receipt of the said Order."

2. Section 4 of CSC Resolution No. 06-0231 dated February 1, 2006 shall read, as follows:

Section 4. Sanction for Failure to Comply/Issuance of a Show Cause Order.

Failure of an official or employee to correct-submit his/her SALN in accordance with the procedure and within the given period pursuant to the directive in Section 3 hereof shall be a ground for disciplinary action. The Head of Office shall issue a show-cause order directing the official or employee concerned to submit his/her comment or counter-affidavit, and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the Revised Rules on Administrative Cases in the Civil Service (RRACCS), CSC Resolution No. 1101502 dated November 8, 2011. The offense of failure to file SALN is punishable under Section 46 (D)(8) of Rule X thereof, with the following penalties:

First Offense - Suspension of one (1) month and one (1) day to six (6) months

Second Offense - Dismissal from the service

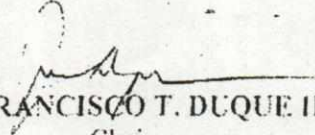
"Public officials and employees who fail to comply within the thirty (30) day period required under Section 3 hereof or who submit their SALNs beyond the said period shall be considered as not having filed their SALNs, and shall be made liable for the offense of Failure to File SALN with a penalty of suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense."

"Heads of agencies/offices who fail to comply with the provisions of CSC Resolution No. 06-0231 dated February 1, 2006, as amended, shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense."

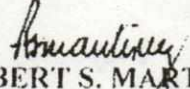
All rules, regulations and issuances which are inconsistent herewith are hereby repealed, amended or modified accordingly.

This Resolution shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

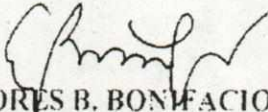
Quezon City.


FRANCISCO T. DUQUE III
Chairman


MARYANN Z. FERNANDEZ-MENDOZA
Commissioner


ROBERT S. MARTINEZ
Commissioner

Attested by:


DOLORES B. BONIFACIO
Director IV
Commission Secretariat and Liaison Office

MEMORANDUM

No. 207, series of 2017

TO/FOR : The Deputy Directors General
The Executive/Regional Directors
The Provincial/District Directors/Assistant Directors
The Directors-in Charge, SMO, Accounting Division
The TI Administrators/Heads

FROM : The Director IV, AS
Chief of Services for Administration

DATE : September 26, 2017

SUBJECT : Additional Guidelines on the Submission of SALNs and
Disclosures of Business Interests and Financial
Connections

This is to provide you with a copy of Office of the Ombudsman Memorandum Circular No. 2 regarding the additional guidelines on the submission of SALNs and Disclosures of Business Interests and Financial Connections as required under Section 8 of RA No. 6713.

For your information and appropriate action, please.


PILAR G. DE LEON



Republic of the Philippines
OFFICE OF THE OMBUDSMAN
Agham Road, Diliman, Quezon City 1104

I E S D A	
Office of the Director General	
Control No: <u>RO7-ROA 234</u>	
RECEIVED	RELEASED
Name: <u>ALV</u>	Name: <u>M. M. M.</u>
Date: <u>9/22/17</u>	Date: <u>09/22/17</u>
Time: <u>2:00 PM</u>	Time: <u>9:05 AM</u>

MEMORANDUM CIRCULAR NO. 2

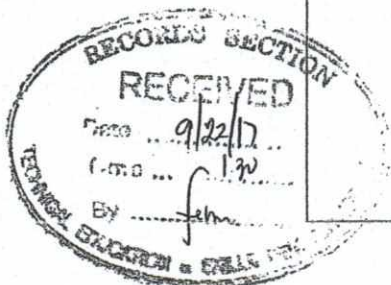
TO : ALL HEADS OF DEPARTMENTS, BUREAUS, OFFICES AND AGENCIES OF THE NATIONAL AND LOCAL GOVERNMENTS, ARMED FORCES OF THE PHILIPPINES, GOVERNMENT-OWNED AND CONTROLLED CORPORATIONS AND THEIR SUBSIDIARIES, AND ALL OTHER OFFICES CONCERNED

SUBJECT : ADDITIONAL GUIDELINES ON THE SUBMISSION OF STATEMENTS OF ASSETS, LIABILITIES, AND NET WORTH (SALNs) AND DISCLOSURES OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS TO THE OFFICE OF THE OMBUDSMAN AS REQUIRED UNDER SECTION 8 OF REPUBLIC ACT NO. 6713

Pending the full implementation of the electronic Statement of Assets, Liabilities and Net Worth (e-SALN) program, all agencies and instrumentalities of the government whose officials and employees are required to file their SALNs and Disclosures of Business Interests and Financial Connections within the periods specified under Section 8 (A) of Republic Act No. 6713, and to submit the same to the Office of the Ombudsman are hereby directed to observe the following *additional* guidelines on the submission of their SALNs and Disclosures:

- 1. SALNS and Disclosures required to be filed on or before April 30 of every year.** – The Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) 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 every year, to the Office of the Ombudsman Central office or its respective area or sectoral offices, as specified under Civil Service Commission Resolution No. 1500088, promulgated on 23 January 2015, to wit:

<i>Repository Office</i>	<i>Officers and Employees</i>
Office of the Ombudsman Central Office	President Vice President Constitutional Officials - Chairpersons of Commission on Audit (COA), Commission on Election (COMELEC) and Civil Service Commission (CSC)



Memorandum Circular

Additional Guidelines on Submission of SALNs

	<ul style="list-style-type: none"> - Commissioners of COA, COMELEC and CSC - Ombudsman and his/her Deputies - Officials and employees of Departments, bureaus and agencies, including Government-owned and/or controlled Corporations with and without original charter and their subsidiaries, State colleges and universities, and Local Government Units, the offices of which are located in the National Capital Region¹
<p>Office of the Deputy Ombudsman in their respective area or sectoral offices (Luzon, Visayas, Mindanao or Military and Other Law Enforcement Offices)</p>	<p>Regional officials and employees of the following offices:</p> <ul style="list-style-type: none"> - Departments, bureaus and agencies of the national government - Judiciary and Constitutional Commissions and offices - Government-owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions - State colleges and universities <p>Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members</p> <p>City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan/Panlungsod Members and Barangay officials</p> <p>Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain</p>

¹ In addition to the offices listed in CSC Resolution No. 1500088.

Memorandum Circular

Additional Guidelines on Submission of SALNs

	<ul style="list-style-type: none"> - Lieutenant Colonel, Major, Captain, 1st Lieutenant and 2nd Lieutenant (Army and Air Force) - Commander, Lieutenant Commander, Lieutenant Senior Grade, Lieutenant Junior Grade and Ensign (Navy) - Other enlisted officers <p>Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent</p> <ul style="list-style-type: none"> - Superintendent, Chief Inspector, Senior Inspector and Inspector - Other police officers <p>Officers of the Philippine Coast Guard (PCG) below the rank of Commodore</p> <ul style="list-style-type: none"> - Captain, Commander, Lieutenant Commander, Lieutenant, Lieutenant Junior Grade and Ensign
--	--

2. **SALNs required to be filed after assumption of office or after separation from the service.** - The Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) shall submit all original (hard) copies of the SALNs of officials and employees received after their assumption of office or after separation from the service, together with electronic copies thereof, 30 days upon receipt of such SALNs, to the Office of the Ombudsman Central office or its respective area or sectoral offices.

3. **Certification of Head of Agency/Office.** - The list of officials and employees who filed their SALNs (Nos. 1 and 2 hereof), which the Chief/Head of the Personnel/Administrative Division or Unit/HRMO is required to submit to the Office of the Ombudsman or its respective area or sectoral offices, shall be accompanied by a certification by the head of agency/office concerned that the SALNs submitted electronically are faithful reproductions of the original copies submitted by the officials and employees of the office, using the following format:

CERTIFICATION

I, (name of agency head), hereby certify that the SALNs herewith submitted electronically are faithful reproductions of the original SALNs of the officials and employees of the (name of agency), as listed in the attached summary report of the (personnel officer/chief of administrative division/person designated).

Signature (of agency head)
Printed Name
Position
Date

SUBSCRIBED AND SWORN TO before me this ____ day of ____, 20__, affiant exhibiting his/her competent evidence of identity, to wit:

Administering Officer

4. **Format of SALN.** - The electronic copies of the SALNs must be in PDF format and individually saved per declarant, in compact discs (CD) or Universal Serial Bus (USB) flash drive, using the file name prescribed in No. 5 hereof.
5. **File Name.** -The file name of the soft copy must be the same as the document title.
Example:

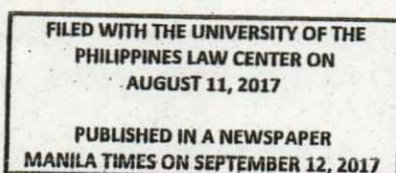
<i>Document</i>	<i>File Name</i>
SALN of Employee A	SALN of Employee A.pdf

6. **Duty of Head of Agency/Office.** - Heads of agencies/offices shall ensure the proper dissemination of this Memorandum Circular for the information of their employees and officials and the proper implementation of these additional guidelines.

All previous issuances inconsistent herewith are deemed superseded or modified accordingly.

This Memorandum Circular shall take effect after fifteen (15) calendar days following the completion of its publication in a newspaper of general circulation.

Quezon City, Philippines, 02 August 2017.




CONCHITA CARPIO MORALES
Ombudsman



MC No. 10, s. 2006

MEMORANDUM CIRCULAR

- TO:** ALL HEADS OF DEPARTMENTS, BUREAUS, OFFICES AND AGENCIES OF THE NATIONAL AND LOCAL GOVERNMENTS, STATE COLLEGES AND UNIVERSITIES, INCLUDING GOVERNMENT-OWNED AND CONTROLLED CORPORATIONS WITH ORIGINAL CHARTERS
- SUBJECT:** **Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Connections**

Section 12 of Republic Act 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) mandated the Civil Service Commission to promulgate rules and regulations to carry out the provisions of the said Act. Pursuant thereto, the Commission promulgated the "Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees" (RULES) on May 27, 1989.

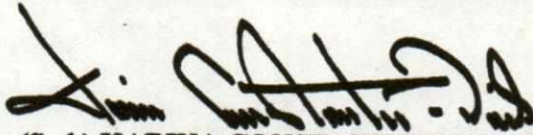
Rule VII of the RULES requires public officials and employees to accomplish and file under oath their statement of assets, liabilities and networth (SALN) and disclosure of business interests and financial connections, including those of their spouses and unmarried children under eighteen (18) years of age living in their households.

Rule VIII of the same RULES authorizes certain officials of the Legislative, Executive and Judicial Departments, and the Constitutional Commissions and Offices to establish compliance procedures for the review of statements in the SALN to determine whether said statements have been properly accomplished. The said officials are also authorized to render any opinion interpreting the provisions on the review and compliance procedures and make a determination on whether a statement is properly filed. If a statement is not properly filed, they are required to inform the reporting individual and direct him/her to take the necessary corrective action.

The Commission, however, recognizes the need to clarify and amend the aforementioned Rule VIII of the RULES in order to properly effectuate the said provision and establish a standard review and compliance procedure to be observed by all public officials and employees in the filing and submission of the SALN.

Hence, in CSC Resolution No. 06-0231 dated February 1, 2006, the Commission adopted the attached "Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Connections". Said Resolution was published on April 7, 2006 in the Philippine Star and shall be effective fifteen (15) days thereafter or on April 23, 2006. Following its effectivity, the said guidelines shall govern the filing and submission of the SALN by all concerned government officials and employees.

In view hereof, all existing Civil Service rules and regulations, circulars and memoranda inconsistent herewith are deemed repealed or modified accordingly.



(Sgd.) KARINA CONSTANTINO-DAVID
Chairperson

April 17, 2006



Republic of the Philippines
Civil Service Commission
Constitution Hills, Batasang Pambansa Complex, Diliman, 1126 Quezon City

100 Years of Service;
Civil Service of Its Best.

Mamamayan Muna

**Review and Compliance Procedure in the Filing and Submission
of the Statement of Assets, Liabilities and Networth and Disclosure
of Business Interests and Financial Connections**

X-----X

RESOLUTION NO. 060231

WHEREAS, Republic Act No. 6713 was enacted on February 20, 1989 to establish a Code of Conduct and Ethical Standards for Public Officials and Employees, upholding 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;

WHEREAS, Section 12 of R.A. 6713 mandated the Civil Service Commission to promulgate rules and regulations necessary to carry out the provisions of said Act;

WHEREAS, the "Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees" (RULES) was promulgated by the Commission on May 27, 1989;

WHEREAS, Rule VII of the RULES requires public officials and employees to accomplish and file under oath their statement of assets, liabilities and networth (SALN) and disclosure of business interests and financial connections, including those of their spouses and unmarried children under eighteen (18) years of age living in their households;

WHEREAS, Rule VIII of the same RULES authorizes certain officials of the Legislative, Executive and Judicial Departments, and the Constitutional Commissions and Offices to establish compliance procedures for the review of statements in the SALN to determine whether said statements have been properly accomplished. The said officials are also authorized to render any opinion interpreting the provisions on the review and compliance procedures and make a determination on whether a statement is properly filed. If a statement is not properly filed, they are required to inform the reporting individual and direct him/her to take the necessary corrective action;

WHEREAS, in order to properly effectuate the aforementioned provision and establish a standard review and compliance procedure to be observed by all public officials and employees in the filing and submission of the SALN, there is a need to clarify and amend Rule VIII of the RULES;

Certified True Copy:


MARIANO T. BAUTISTA
Board Secretary V
Commission Secretariat & Liaison Office



NOW, THEREFORE, the Commission hereby adopts and promulgates the following rules to serve as an amendment to Rule VIII of the Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees:

I. Rule VIII is hereby amended to read, as follows:

“Rule VIII. Review and Compliance Procedure in the Filing and Submission of the Statements of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Connections

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

a. All public officials and employees, except those who serve in an official honorary capacity, without service credit or pay, temporary laborers and casual or temporary and contractual workers, shall file under oath their SALNs and Disclosure of Business Interests and Financial Connections with their respective Chief or Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO), to wit:

1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of service;
2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and
3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day of office.

b. Public officials and employees under temporary status are also required to file under oath their SALNs and Disclosure of Business Interests and Financial Connections in accordance with the guidelines provided under these rules.

c. Public officials and employees are strictly required to fill in all applicable information and/or make a true and detailed statement in their SALNs.

Section 2. Duties of the Chief/Head of the Personnel/Administrative Division or Unit/HRMO

Upon receiving the SALN forms, the Chief/Head of the Personnel/Administrative Division or Unit/HRMO shall evaluate the same to determine whether said statements have been properly accomplished. A SALN is deemed properly accomplished when all applicable information or details required therein are provided by the filer. Items not applicable to the filer should be marked N/A (not applicable).

Certified True Copy:


MARIANO T. BAUTISTA
Board Secretary V
Commission Secretariat & Liaison Office

Handwritten initials

The Chief/Head of the Personnel/Administrative Division or Unit/HRMO shall submit a 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, to the head of office, copy furnished the CSC, on or before May 15 of every year.

Section 3. Ministerial Duty of the Head of Office to issue Compliance Order

Immediately upon receipt of the aforementioned list and recommendation, it shall be the ministerial duty of 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 three (3) days from receipt of said order.

Assets and/or properties acquired, donated or transferred in the name of the filer for a particular year, but were not declared on his/her SALN for that year, as the same came to his/her knowledge only after he/she has filed, corrected and/or submitted his/her SALN, must be declared or reflected in the filer's next or succeeding SALN.

Section 4. Sanction for Failure to Comply/Issuance of a Show-Cause Order

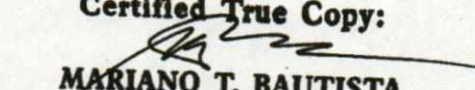
Failure of an official or employee to correct/submit his/her SALN in accordance with the procedure and within the given period pursuant to the directive in Section 3 hereof shall be a ground for disciplinary action. The Head of Office shall issue a show-cause order directing the official or employee concerned to submit his/her comment or counter-affidavit; and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the **Uniform Rules on Administrative Cases in the Civil Service (CSC Resolution No. 99-1936 dated August 31, 1999)**. The offense of failure to file SALN is punishable under **Rule IV, Section 52 (B) (8)** thereof, with the following penalties:

- 1st offense - Suspension for one (1) month and one (1) day to 6 months
- 2nd offense - Dismissal from the service

Section 5. Transmittal of all submitted SALNs to the concerned agencies on or before June 30.

The Chief/Head of the Personnel/Administrative Division or Unit/HRMO shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the concerned offices, as specified below:

Certified True Copy:


MARIANO T. BAUTISTA
Board Secretary V
Commission Secretariat & Liaison Office

1027

National Office of the Ombudsman	-President and Vice-President of the Philippines -Chairmen and Commissioners of Constitutional Commissions and Offices
Secretary of the Senate	-Senators
Secretary General of the House of Representatives	-Congressmen
Clerk of Court of the Supreme Court	-Justices of the Supreme Court, Court of Appeals, Sandiganbayan and Court of Tax Appeal
Court Administrator	-Judges of the Regional Trial Court, Metropolitan Circuit Trial Court, Municipal and Special Courts
Office of the President	-National Executive Officials such as Members of the Cabinet, Undersecretaries and Assistant Secretaries, including the Foreign Service Offices -Heads of Government-Owned and Controlled Corporations with original charters and their subsidiaries, and State Colleges and Universities -Officers of the Armed Forces from the rank of colonel or Naval Captain
Deputy Ombudsman	-Regional Officials and Employees of Departments, Bureaus and Agencies of the National Government including the Judiciary and Constitutional Commission and Offices -Regional Officials and Employees of Government-Owned and Controlled Corporations and their subsidiaries in the region -All other officials and employees of State Colleges and Universities -Regional Officers below the rank of Colonel or Naval Captain including Civilian Personnel of the AFP -Regional Officials and Employees of the PNP -Provincial Officials and Employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members -Municipal and City Officials and Employees including Mayors, Vice-Mayors, Sangguniang Bayan/Panlungsod Members and Barangay Officials

Certified True Copy:


MARIANO T. BAUTISTA
 Board Secretary V
 Commission Secretariat & Liaison Office

VB

Civil Service Commission	<p>-All other Central Officials and Employees of Departments, Bureaus and Agencies of the National Government, including the Judiciary and Constitutional Commissions and Offices, as well as Government-Owned and Controlled Corporations and their subsidiaries</p> <p>-Appointive Officials and Employees of the Legislature</p> <p>-All other Central Officers below the Rank of Colonel or Naval Captain as well as Civilian-Personnel of the AFP</p> <p>-All other Uniformed and Non-uniformed Central Officials and Employees of the PNP, BJMP and BFP</p>
--------------------------	---

Section 6. Penalty


The Head of Office and/or the Chief/Head of the Personnel/Administrative Division or Unit/HRMO who failed to perform their duties may be held liable for neglect of duty under Section 46, Chapter 7, Subtitle A, Title I, Book V of the Administrative Code of 1987 (Executive Order No. 292).

Section 7. Authority to Establish Compliance Procedures

The following shall have the authority to establish compliance procedures for the review of statements to determine whether said statements have been properly accomplished.

- (a) In the case of Congress, the designated committees of both Houses of Congress subject to approval by the affirmative vote of the majority of the particular House concerned.
- (b) In the case of the Executive Department, the heads of departments, offices and agencies insofar as their respective departments, offices and agencies are concerned subject to approval of the Secretary of Justice.
- (c) In the case of the Judicial Department, the Chief Justice of the Supreme Court.

Certified True Copy:


MARIANO T. BAUTISTA
 Board Secretary V
 Commission Secretariat & Liaison Office



- (d) In the case of the Constitutional Commissions and other Constitutional Offices, the respective Chairman and members thereof; in the case of the Office of the Ombudsman, the Ombudsman.

The above officials shall likewise have the authority to render any opinion interpreting the provisions on the review and compliance procedures in the filing of statements of assets, liabilities, net worth and disclosure of information.

In the event said authorities determine that a statement is not properly filed, they shall inform the reporting individual and direct him/her to take necessary corrective action.

The individual to whom an opinion is rendered, and any other individual involved in a similar factual situation, and who, after issuance of the opinion acts in good faith in accordance with it shall not be subject to any sanction provided in the Code.

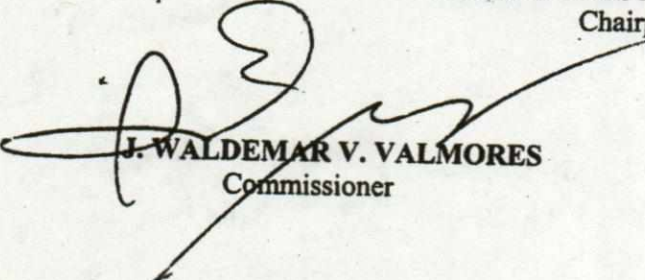
II. Repealing Clause - all previous rules inconsistent herewith are deemed repealed or modified accordingly.


III. Effectivity

These rules shall take effect after fifteen (15) calendar days from the date of publication in a newspaper of general circulation.*

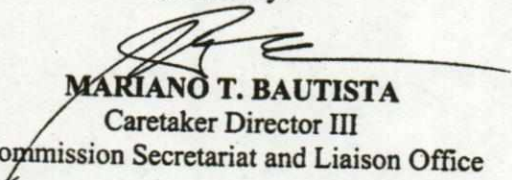
Quezon City, FEB 01 2006


KARINA CONSTANTINO-DAVID
Chairperson


J. WALDEMAR V. VALMORES
Commissioner


CESAR D. BUENAFLOR
Commissioner

Attested by:


MARIANO T. BAUTISTA
Caretaker Director III
Commission Secretariat and Liaison Office

*Resolution No. 06-0231 was published April 7, 2006 in the Philippine Star.
KPN (137220) SALN'

Certified True Copy:

MARIANO T. BAUTISTA
Board Secretary V
Commission Secretariat & Liaison Office

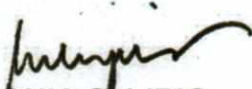
CERTIFICATION

This is to certify that the SALNs submitted/included in the Summary List of filers were Reviewed and found compliant by the Review and Compliance Committee of this Office.

Further, the review was made in accordance with the review and compliance procedure in the filling and submission of SALNs pursuant to CSC Memorandum Circular No. 10, s. 2006.



DIR. MA MAGDALENA P. BUTAD
Chair, Review and Compliance Committee



DIR. SONIA S. LIPIO
Member



WILMINDA A. CATANGAY
Member



MA. VERONICA M. SANDOVAL
Member



MA. LOURDES F. CASTANTE
Member



RENATO D. GERON
Member