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OBJECTIVES:

The Constitution of the Republic of the Philippines requires public officers and employees to submit upon assumption of office and during such period as may be required by law, a declaration under oath of their assets, liabilities and net worth (SALN). The same shall be accomplished under oath as the public has the right to their assets, liabilities, net worth and financial and business interest including their spouses and unmarried children below eighteen (18) years of age living in their households. As it endowed in the filing and submission thereof thus this Memorandum Circular.

COVERAGE:

This Circular shall cover ALL Plantilla-Based Personnel regardless of employment status.

GUIDELINES:

Section 1. Filing and Submission of SALN

- a. All Plantilla-Based Personnel (Plantilla Personnel) shall file under oath their SALN and Disclosure of Business Interest and Financial Connections with the Human Resources Management Office (HRMO), to wit:
 - i. Within 30 days after assumption of office, statements of which must be reckoned as of his/her first day of office;
 - ii. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year;
 - iii. Within 30 days after separation from the 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 statement in their SALNs. Items are not applicable should be marked N/A (not applicable).


Section 2. Persons authorized to review and evaluate the submitted SALN

There shall be a designated Review and Compliance Committee to receive, through the HRMO and to evaluate if the same has been submitted on 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

The Review and Compliance Committee shall prepare a list of the following employees, in alphabetical order to be submitted to the head of agency copy furnished the Civil Service Commission on or before May 15 of every year:

- a. Those who filed their SALNs with complete data;
- b. Those who filed their SALNs but with incomplete data, and
- c. Those who did not file their SALNs.

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Section 4. Ministerial Duty of the President to issue Compliance Order

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

Assets and/or properties acquired, donated or transferred for a particular year, but were not declared on their SALN for that year, as the same came to his/her SALN, must be declared or reflected in the next or succeeding SALN.

Section 5. Sanction for Failure to Comply/Issuance of a Show-Cause Order

Failure to correct/submit SALN in accordance with the procedure and within the given period of pursuant to the directive and Section 4 hereof shall be a ground for disciplinary action. The President shall issue a show-cause order directing the concerned employee 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 2017 Revised Rules of Administrative Cases in the Civil Service. The offense for failure to the file SALN shall be:

1st offense – Suspension for one (1) month and one (1) day to six (6) months

2nd offense – Dismissal from service

Section 6. Transmittal of all submitted SALNs to the concerned agencies on or before June 30.

The HRMO shall transmit all original copies of the SALNs received to the concerned offices on or before June 30 of every year.

REPEALING CLAUSE


All previous issuances inconsistent with these Memorandum Circular are deemed repealed on or before June 3- of every year.

SEPARABILITY CLAUSE

Unless expressly repealed or superseded, any part or provision in this Memorandum Circular which is rendered invalid, ineffective, or inconsistent with a subsequent issuance/s, other provisions not affected thereby shall remain force and effect.

EFFECTIVITY

This Memorandum Circular shall take effect immediately and shall remain in force unless revoked, cancelled or superseded by a subsequent issuance.

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REFERENCES:

- 1987 Philippine Constitution
- Republic Act 6713 or the “Code of Conduct and Ethical Standards for Public Officials and Employees”
- CSC Memorandum Circular No. 10, series of 2006 on the “Review and Compliance Procedure in the Filing and Submission of Statement of Assets, Liabilities and Net worth and Disclosure of Business Interest and Financial Connections”
- CSC Resolution Number 1300455 dated March 4, 2013 on the “Review and Compliance Committee for the Statement and Assets, Liabilities and Net worth (SALN)”