

[Handwritten Signature]
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TINA ROSE R. VILLA
RECORDS MANAGEMENT OFFICER IV
BCDA RECORDS OFFICE

01 October 2021

OFFICE ORDER No. 004
Series of 2021

TO : ALL CONCERNED

SUBJECT : Adoption of CSC Issuances and other Government regulations relative to the Review and Compliance Procedure in the filing and submission of SALN and Business Interest and Financial Connections

DATE : 29 September 2021

The BCDA hereby adopts CSC Memorandum Circular No. 10, s. 2006, relevant CSC issuances and other government regulations, relative to the review and compliance procedure in the filing and submission of the Statement of Assets, Liabilities and Networth and Disclosure of Business Interest and Financial Connections.

This Office Order shall remain in force and effect unless otherwise amended, rescinded or superseded in writing.

PLEASE BE GUIDED ACCORDINGLY.

[Handwritten Signature]

VIVENCIO B. DIZON
President and CEO

FB2021-0778



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

AGR/APT/X28(10)juvy1
saln'mc



**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;

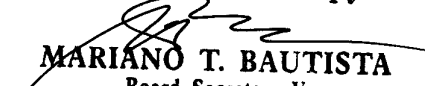
WHEREAS, the "Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees" (RULES) was promulgated by the Commission on May 27, 1989;

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 aforequoted 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;

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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.

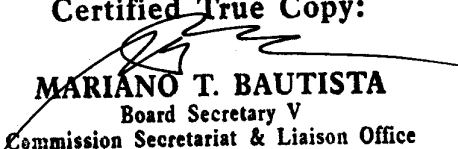
b. Public officials and employees under temporary status are also required to file under oath their SALNs and Disclosure of Business Interests and Financial Connections in accordance with the guidelines provided under these rules.

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).

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MARIANO T. BAUTISTA

Board Secretary V

Commission Secretariat & Liaison Office



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:

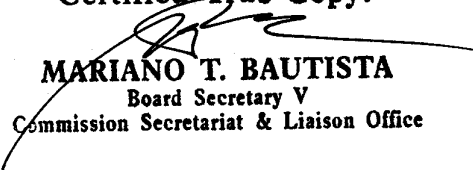
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MARIANO T. BAUTISTA
Board Secretary V
Commission Secretariat & Liaison Office

Handwritten initials

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

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

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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>
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Section 6. Penalty

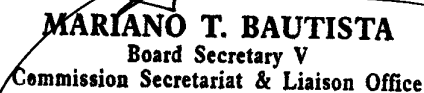
The Head of Office and/or the Chief/Head of the Personnel/Administrative Division or Unit/HRMO who failed to perform their duties may be held liable for neglect of duty under Section 46, Chapter 7, Subtitle A, Title I, Book V of the Administrative Code of 1987 (Executive Order No. 292).

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.

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 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, networth 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

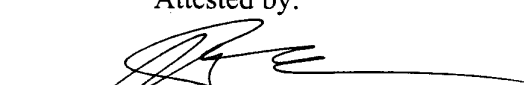

KARINA CONSTANTINO-DAVID

Chairperson

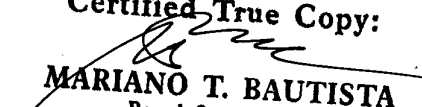

J. WALDEMAR V. VALMORES
Commissioner


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.
KPPA (13) 28 (10)
SALN'r

Certified True Copy:

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



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 Networth (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 Networth 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

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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

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Attachment: 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

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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:

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In a Race to Serve: Responsive, Accountable, 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.”

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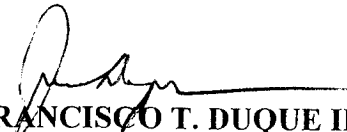
[Signature]
SEYMOUR R. PAJARES
Chief Personnel Specialist
Department of Labor & Human Resources

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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,

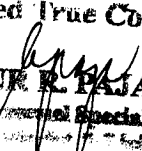

FRANCISCO T. DUQUE III
Chairman


MARYANN Z. FERNANDEZ-MENDOZA
Commissioner


ROBERT S. MARTINEZ
Commissioner

Attested by:


DOLORES B. BONIFACIO
Director IV
Commission Secretariat and Liaison Office

Certified True Copy:

SEYMOUR E. PAJARES
Chief Personnel Specialist
Commission Secretariat and Liaison Office

**ISSUANCES on STATEMENT OF ASSETS,
LIABILITIES AND NET WORTH**

DATE/RESOLUTION NUMBER/MC		TITLE
1	February 20, 1989 March 25, 1989 (effectivity)	Republic Act No. 6713
2	April 21, 1989	Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees
3	MC No. 9, s. 1991 March 25, 1991	Filing of SALN
4	MC No. 20, s.1994 May 31, 1994	Amendment No. 1 to Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees
5	MC No. 7, s. 2004 March 24, 2004 CSC Resolution No. 040307 March 22, 2004	Reiteration on the Submission of Statement of Assets, Liabilities and Net Worth (SALNW)
6	MC No. 10, s. 2006 April 17, 2006 CSC Resolution No. 060231 February 1, 2006	Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interest and Financial Connections
7	MC No. 2, s 2008 February 1, 2008	Revised Form of the SALN and Disclosure of Business Interests and Financial Connections
8	MC No. 6, s. 2008 April 14, 2008 CSC Resolution No. 080623 April 14, 2008	Deferment of the Implementation of MC No. 2, series of 2008 Relative to the Use of the Revised Form of the SALN
9	MC No. 14, s. 2009 April 22, 2009 CSC Resolution No. 090566 April 21, 2009	Use of the 1994 SALN Form for the Year 2008
10	MC No. 5, s. 2010 February 18, 2010 CSC Resolution No. 100266 February 16, 2010	Use of the 1994 SALN Form for the Year 2009

DATE/RESOLUTION NUMBER/MC		TITLE
11	CSC Resolution No. 1100356 March 15, 2011	Guidelines Governing Access to SALNs of Government Officials and Employees filed with the Civil Service Commission
12	MC No. 2, s. 2013 January 24, 2013 CSC Resolution No. 1300173 January 24, 2013	Revised SALN Form (with Guidelines) Use of the SALN Form for the Year 2012 and Onwards
13	MC No. 3, s. 2013 January 24, 2013 CSC Resolution No. 1300174 January 24, 2013	Amendment to the Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interests and Financial Connections
14	OM Memo No. 13, s. 2013 February 25, 2013	Delegation of Authority to Administer Oath
15	CSC Resolution No. 1300455 March 4, 2013	Review and Compliance Committee for the SALN
16	CSC Resolution No. 1500088 January 23, 2015	SALN – Amendment to the CSC Resolution No. 1300173 (January 24, 2013); Revised SALN Form



MC No. 6, s. 2021

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 :** Filing and Submission of the Statement of Assets, Liabilities and Net Worth During Exceptional Circumstances

Pursuant to **CSC Resolution No. 2100339** dated **April 12, 2021**, the Commission resolves to adopt the following guidelines for filing and submission of the Statement of Assets, Liabilities and Net Worth (SALN) during exceptional circumstances:

1. **COVERAGE.** *These guidelines shall apply during exceptional circumstances when on or around the date of the filing of the SALN the whole or part of the Philippines is placed or declared under emergency status or under state of calamity by executive or local or national legislative issuance causing limited movement of its citizens due to danger to public health and public safety or preventing the normal way of life of the citizens. These guidelines shall apply to the filing and submission of the 2020 SALN.*
2. **ONLINE OATH-TAKING.** *In addition to the personal administration and taking of oath, the online oath-taking of the SALN shall be allowed subject the following steps:*
 - a. *The Administering Officer or the Declarant initiates an electronic meeting with the Declarant or the Administering Officer, as the case may be, via Communication Technology (e.g., WebEx, Zoom or Skype). A "Communication Technology" is defined as an electronic device or process that allows the Administering Officer and a remotely located*

Bawat Kawani, Lingkod Bayani

individual, the Declarant, to communicate simultaneously by sight and sound.¹

- b. The Administering Officer reviews the Declarant's evidence of identity via video, if not personally known to the Administering Officer.*
- c. The Declarant executes the SALN and affirms the same as his/her free act and deed, and that the contents thereof are true and correct. The Declarant shall execute the SALN by affixing his/her electronic/digital signature to the electronic SALN, or wet ink signature to the physical SALN, provided the execution or placing of signature is done within sight of the Administering Officer. The Original shall refer to the electronic SALN or physical SALN, as the case may be.*
- d. On the same day, the Declarant transmits a copy of the Original to the Administering Officer through electronic means. A copy of a physical SALN refers to its scanned copy.*
- e. The Administering Officer may use electronic signature or wet ink signature in acknowledging the SALN.*

In case of electronic signature, the Administering Officer completes/signs the acknowledgment by affixing his/her electronic/digital signature in the copy of the Original sent by the Declarant.

In case of wet ink signature, the Administering Officer prints the copy of the Original sent by the Declarant, completes/signs the acknowledgement by affixing his/her wet ink signature, and then scan the same.

Upon completion/signing, the Administering Officer transmits the SALN back to the Declarant.

- f. The Declarant then sends/delivers the Copy to the Human Resource Department/Office (HRDO) of the concerned department, office or agency to comprise filing of the SALN, subject to the guidelines on online filing or transmission in paragraph 2 hereof.*
- g. The Administering Officer or the Declarant may record the video communication at their own discretion. The Administering Officer is required to record and submit a list of online oath taking he/she administered together with a certification that the names appearing on the list took their oath before him/her through electronic meeting. The list shall be submitted to the HRDO within five (5) days from the last day of filing of the SALN for recording purposes.*

¹ Executive Order No. 7Q, State of Connecticut, United States of America, Accessed 8 June 2020, <<https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-ExecutiveOrders/Executive-Order-No-7Q.pdf>>

3. **ONLINE FILING OR SUBMISSION.** *The online filing or transmission of a duly executed SALN shall be allowed, subject the following guidelines:*
 - a. *The department, office or agency concerned shall put in place processes and mechanisms to enable or allow online oath taking of the SALN and the electronic filing of the SALN, and to ensure that the SALN electronically filed are verifiable and authentic, and that it shall be protected under the provisions of relevant laws such as the Data Privacy Act of 2012.*
 - b. *The Declarant, whether under alternative working arrangement or physically reporting for work, may submit, through electronic means, a duly executed SALN to the concerned department, office or agency.*
 - c. *A “duly executed SALN” refers to a SALN that is personally signed under oath before an administering officer or notary public, or that executed through online oath taking as recognized under paragraph 1 hereof.*
 - d. *The Declarant, when filing the SALN through online transmission, shall ensure that the SALN is in Portable Document Format (PDF).*
 - e. *An electronic SALN shall refer to a duly executed SALN filed by the Declarant to the concerned department, office or agency via online transmission.*
 - f. *An electronic SALN, for purposes of SALN compliance for the year affected by any exceptional circumstances, shall be considered the original, and a printout thereof shall be considered a duplicate original.*
 - g. *Declarant’s online filing or submission of his/her SALN in compliance with these Rules shall be considered as the Declarant’s date of filing of his/her SALN with his/her Agency.”*
4. **SUBSTANTIAL COMPLIANCE.** *The submission of electronic SALNs shall be deemed substantial compliance during the affected period.*
5. **COMPLIANCE PROCEDURE.** *All heads of department, office or agency, under these exceptional circumstances, shall establish procedures for the review of the SALNs to determine whether said statements have been submitted on time, are complete and are in proper form. It shall also include the constitution of the review and compliance committee.*
6. **SUBMISSION TO REPOSITORY AGENCIES.** *The submission of SALNs by departments, offices and agencies to the proper repository agency shall be subject the following guidelines:*

- a. Upon collation of the SALNs, the concerned department, office or agency has the option to submit/transmit the collated SALNs with the proper repository either physically or electronically. The concerned department, office or agency shall exercise only one option in submitting the SALNs, not a combination of both, in order to facilitate centralized recording and monitoring by repository agencies.
- b. In the case of **physical submission**, the same shall comply with the existing guidelines on the filing and submission of the SALN. SALNs for physical submission includes physical SALNs filed and printed copies of SALNs electronically transmitted.
- c. In the case of **electronic submission**, the department, office or agency concerned is allowed to submit or transmit the electronic SALNs to the proper repository agency either with the use of USB flash drive or disc storage together with the required summary as provided under the rules. SALNs under this filing include SALNs electronically transmitted as recognized under paragraph 2 hereof, and scanned copies of physical SALNs filed.
- d. In both instances, the department, office or agency is required to submit a list of SALNs electronically filed and physically filed.
- e. The proper repository agencies may establish their own rules in allowing the receipt of electronic copies of the SALNs provided they comply with the uniformity rule, that is, SALNs may be filed either through electronic files or physical files, but not a combination of both.

For agencies where the CSC is the proper repository agency, the submission of SALNs may be made by transmitting the physical SALNs for physical filing or the USB flash drive or CD for electronic SALNs with the CSC Field Office (CSC FO) or CSC Regional Office (CSC RO) having jurisdiction over them. Upon receipt, the CSC FO or CSC RO will then inform the IRMO, through its Director IV, of such receipt with notice on the possible date that the physical SALNs or USB flash drive or CD will be transmitted to the CSC Central Office (CSC CO).

7. **ADDITIONAL PERIOD.** At any time that the whole or part of the Philippines is placed under exceptional circumstances as defined above, all public officials and employees or those in affected area/s are given additional period of thirty (30) days from April 30 of such year within which to comply with the filing of the SALN.

All departments, agencies and offices or those in affected area/s are also given additional period of thirty (30) days from June 30 of such year within which to comply with the submission of the SALNs to the appropriate repository agency.

8. **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.*

The foregoing guidelines shall also apply in the filing and submission of the 2020 SALN. All public officials and employees are reminded that the last day of filing the 2020 SALN is on **May 30, 2021**. The departments, agencies and offices are also reminded that the last day of submission of the SALNs to the appropriate repository agencies is on **July 30, 2021**. It is reiterated that the proper form to be used by all public officials and employees for the filing of the 2020 SALN shall be the **Revised SALN Form (Revised as of January 2015)** together with the **Additional Sheets Form (Revised as of January 2015)**.

For your guidance.



ALICIA dela ROSA-BALA

Chairperson

24 May 2021

* CSC Resolution No. 2100339 dated April 12, 2021 was published on May 1, 2021 in the Daily Tribune and will take effect on May 17, 2021.