



**GUIDELINES IN THE REVIEW AND COMPLIANCE PROCEDURES  
IN THE FILING AND SUBMISSION OF STATEMENT OF ASSETS,  
LIABILITIES AND NETWORTH AND DISCLOSURE OF BUSINESS  
INTEREST AND FINANCIAL CONNECTIONS**

**I. RATIONALE**

- Republic Act No. 6713 or the "Code of Conduct and Ethical Standards for Public Officials and Employees"
- CSC Memorandum Circular No. 10, s. 2006 (Review and Compliance Procedure in the Filing and Submission of Statement of Assets, Liabilities and Networth 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 of Assets, Liabilities and Networth (SALN)

**II. PURPOSE**

Public officials and employees have an obligation 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.

**III. COVERAGE**

This Memorandum Circular shall cover All Plantilla-Based Personnel or Personal Services Itemization and Plantilla of Personnel (PSIPOP) regardless of employment status.

**IV. GUIDELINES:**

**Section I. Filing and Submission of SALN**

All Plantilla-Based Personnel or the Personal Services Itemization and Plantilla of Personnel (PSIPOP) shall file under oath their SALN and Disclosure of Business Interest and Financial Connections with the Human Resource Management Section (HRMS), to wit:

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

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

Employees are strictly required to fill in all applicable information and/or make a true and detailed statement in their SALNs. Items not applicable should be marked N/A (not applicable).

## **Section II. Review and Compliance Committee (RCC)**

There shall be a designated Review and Compliance Committee through an office order issued by the head of agency. They will receive and evaluate the submitted SALN from HRM Section, if the same has been submitted on time, complete and accomplished properly and render opinion interpreting the provisions on review and compliance procedure in the filing thereof.

## **Section III. Duties and Responsibilities of 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 30 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.

## **Section IV. Ministerial Duty of the Head of Agency to Issue Compliance Order**

Immediately upon receipt of the list of employees and recommendation from the Review and Compliance Committee, it shall be the ministerial duty of the head of agency 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 three (3) days from 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 knowledge only after he/she filed, corrected and/or submitted his/her SALN, must be declared or reflected in the next or succeeding SALN.

## **Section V. Disciplinary Action for Failure to Comply**

Failure to correct/submit SALN in accordance with the procedure and within the given period pursuant to the directive and Section IV hereof shall be a ground for disciplinary action. The head of agency shall issue a show-cause order directing the concerned employee to submit his/her explanation; 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 file SALN shall be:

- 1<sup>st</sup> offense – Suspension for one (1) month and one(1) day to six (6) months
- 2<sup>nd</sup> offense – Dismissal from the service

**Section VI. Submission of SALN to Civil Service Commission (CSC)**

The HRM Section shall transmit all original copies of the SALNs received to the Civil Service Commission-Central Office on or before June 30 of every year.

**REPEALING CLAUSE**

All previous issuances inconsistent with this Memorandum Circular are deemed repealed or modified accordingly.

**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 in 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.

*(Some parts of this guideline were taken from Development Academy of the Philippines)*

  
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