

**REVIEW AND COMPLIANCE PROCEDURE IN THE FILING OF
STATEMENT OF ASSETS AND LIABILITIES AND NETWORTH (SALN) AND
DISCLOSURE OF BUSINESS INTEREST AND FINANCIAL CONNECTIONS
As of 28 September 2020**

1.0 RATIONALE

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, declaration under oath of their Statement of Assets and Liabilities and Networth (SALN). The same shall be accomplished under oath as the public has the right to know their SALN and financial business interests including their spouses and unmarried children below eighteen (18) years of age living in their households. As it is endowed with public interest, there is need to establish a review and compliance procedure in the filing and submission thereof thus these Guidelines.

2.0 OBJECTIVE

To establish a standard review and compliance procedure to be observed by all public officials and employees in the filing and submission of the SALN.

3.0 COVERAGE

This guideline shall cover all plantilla-based personnel regardless of employment status.

4.0 DEFINITION OF TERMS

- 4.1 *Plantilla-based personnel* shall refer to officials and employees occupying a plantilla position regardless of employment status
- 4.2 *Statement of Assets and Liabilities and Networth (SALN)* shall refer to an annual document that all government employees, whether regular or temporary, must complete and submit attesting under oath to their total assets and liabilities, including businesses and financial interests, that make up their net worth
- 4.3 *Asset* shall refer to the 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
- 4.4 *Affinity* shall refer to the relationship of a husband to the blood relatives of his, or a wife to the blood relatives of her husband
- 4.5 *Business Interest* shall refer to the declarant's existing interest in any business enterprise or entity, aside from his/her income in the government. This also

- includes those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household
- 4.6 *Consanguinity* shall refer to the relationship by blood from the same stock or common ancestor
- 4.7 *Liability* shall refer to financial liability or anything which 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
- 4.8 *Personal Properties* shall refer to jewelry, appliances, vehicles, and other tangible/movable properties. Also includes investments or other assets, such as cash in bank, negotiable instruments, securities, stocks and bonds
- 4.9 *Real Properties* shall refer to properties which are immovable by nature. For the purpose of SALN, the kind of real properties are classified according to use: residential, commercial, agricultural, industrial, or mixed use and the like
- 4.10 *Relatives in the government* shall refer to the declarant's relatives up to the 4th civil degree of relationship, either by consanguinity or affinity

5.0 GENERAL GUIDELINES

5.1 FILING AND SUBMISSION OF SALN

5.1.1 All plantilla personnel shall file **under oath** their SALN and Disclosure of Business Interest and Financial Connections with the Personnel and Human Resources Development Division (PHRDD), to wit:

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

5.1.3 On or before April 30th of every year thereafter, statements of which must be reckoned as of the end of the preceding year;

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

5.2 All plantilla-based officials and 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).

5.3 DUTIES OF THE CHIEF OF THE PHRDD

5.3.1 Issue a memorandum every 15th of February of the current year requiring the submission of SALN not later than 30th of March every year

- 5.3.2 Upon receipt of the SALN forms, 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).
- 5.3.3 Submit a list of officials and employees in alphabetical order to the TPB Chief Operating Officer (COO) on or before the 15th of May 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.

6.0 MINISTERIAL DUTY OF THE TPB COO TO ISSUE COMPLIANCE ORDER

Immediately upon receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the TPB's COO to issue order requiring those who have incomplete data in their SALN to correct/supply the information and those who did not file/submit their SALNs to comply within a non-extendable period of three (3) days from the receipt of the 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 has filed, corrected and/or submitted his/her SALN, must be declared or reflected in the next or succeeding SALN.

7.0 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 pursuant to the directive and Section 6 hereof shall be a ground for disciplinary action. The TPB COO shall issue a show cause order directing the concerned official or employee to submit his/her comment or counter affidavit; and if the evidence so warrants, proceed with the conduct of administrative proceedings pursuant to the 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS). The offense for failure to file SALN shall be:

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

Officials or employees who submitted their SALN beyond the period specified herein, or fail to comply within the period specified in the compliance order, shall be considered as not having filed their SALN and shall be made liable for the same sanctions provided above.

8.0 TRANSMITTAL OF ALL SUBMITTED SALN TO THE CONCERNED AGENCIES ON OR BEFORE THE 30TH OF JUNE EVERY YEAR.

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

For the year 2020 during the state of public health emergency, the last day of filing of the SALN is until **31 August 2020** and the last day of submission of the SALN Forms to the appropriate repository agencies is extended from 31 August 2020 to **31 October 2020** pursuant to CSC MC No. 13, s. 2020.

CONCERNED OFFICE / REPOSITORY AGENCY	CONCERNED OFFICIAL / EMPLOYEE
Office of the President	Heads of GOCC with original charters
Civil Service Commission	All other officials and employees of GOCCs

The submission of SALNs to the proper repository agency shall be subject to the following guidelines:

a. Upon collation of the SALNs, the TPB 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 office 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. In both instances, the office is required to submit a list of SALNs electronically filed and physically filed.

Submission of electronic SALNs shall be deemed substantial compliance for the year 2020.

9.0 PENALTY

The TPB COO and/or the Chief of the PHRDD who failed to perform their duties may be held liable for neglect of duty under Section 50, Rule 10 of the 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS).

10.0 REPEALING CLAUSE


All issuances inconsistent with these Guidelines are deemed repealed or modified accordingly.

11.0 SEPARABILITY CLAUSE

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

12.0 EFFECTIVITY

These guidelines shall take effect immediately and shall remain in force unless revoked, cancelled or superseded by a subsequent issuance.


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Chief Operating Officer
Tourism Promotions Board 

REFERENCES

- RA 6713 or “Code of Conduct and Ethical Standards for Public Officials and Employees”
- CSC Memo Circular No. 10 series of 2006 on the Review and Compliance Procedure in the Filing and Submission of SALN
- CSC Resolution No. 060231 series of 2006
- CSC Resolution No. 1300455, on the Review and Compliance Committee for the SALN
- CSC Resolution No. 2000603 dated 22 June 2020
- CSC MC No. 13, s. 2020