



**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 FY2021**

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)”
- CSC Memorandum Circular No. 06, s. 2021, “Filing and Submission of the 2020 Statement of Assets, Liabilities and Net Worth (SALN) Form”

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).

Pursuant to CSC MC No. 06 s. 2021 dated May 24, 2021, the filing and submission of the 2020 Statement of Assets, Liabilities and Net Worth (SALN) Form during the state of public health emergency:

- NIB employees whether under alternative working arrangement or physically reporting for work, may submit, through electronic means, a duly executed SALN to the Human Resource Management Section (HRMS).

- NIB employees, when filing the SALN through online transmission, shall ensure that the SALN is in Portable Document Format (PDF).
- An electronic SALN shall refer to a duly executed SALN filed by an employee to the HRMS via online transmission.
- An electronic SALN, for purposes of SALN compliance for the year 2021, shall be considered the original, and a printout thereof shall be considered a duplicate original.

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:

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

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

The Human Resource Management Section (HRMS) shall transmit all original copies of the SALNs received to the Civil Service Commission-Central Office pursuant to CSC MC No. 06 s. 2021 dated May 24, 2021:

- 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.
- The last day of filing the 2020 SALN is on May 30, 2021.
- 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).

REPEALING CLAUSE

All previous issuances inconsistent with these Guidelines are deemed repealed or modified accordingly.

SEPARABILITY CLAUSE

Unless expressly repealed or superseded, any part or provision in these Guidelines which is rendered invalid, ineffective, or inconsistent with a subsequent issuance/s, other provisions not affected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

EFFECTIVITY

These Guidelines 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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