



04 September 2019

OFFICE ORDER NO. **2019253 -**
SERIES OF 2019

SUBJECT: Review and Compliance Procedures in the Filing and Submission of Statement of Assets, Liabilities and Networth (SALN) and Disclosure of Business Interests and Financial Connections and Relative/s in the Government Service

In the interest of the service, all CITEM permanent employees shall observed the following compliance procedures in the filing and submission of SALN:

I. LEGAL BASES

- a. Under section 17, Article IX of the Philippine Constitution wherein it requires public officers and employees, to submit, upon assumption to office and during such period as may be required by law, a declaration under oath of their assets, liabilities and net worth (SALN);
- b. Under section 8 of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) which requires the declarant *"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"*.
- c. Under CSC Memorandum Circular No. 2, series of 2013 paragraph B(2)(e) of the guidelines in the Filing Out of SALN Form beginning 2012; CSC Memorandum Circular No. 03, 2015 on the Use of the Revised SALN; CSC MC No. 10 series of 2006; and CSC Resolution No. 1300455 dated March 04, 2013 on the "Review and Compliance Committee for the Statement of Assets, Liabilities and Networth (SALN)".

II. COVERAGE:

This Office Order shall cover all permanent (Plantilla-based) employees of the Center for International Trade Expositions and Missions (CITEM), regardless of employment status.

III. CREATION OF REVIEW AND COMPLIANCE COMMITTEE/ROLES AND FUNCTIONS:

- a. CITEM shall create a Review and Compliance Committee composed of one (1) Chairman (at least SG25 to SG27); and two (2) members (at least SG22 to SG24);
- b. The Review and Compliance Committee shall be designated and authorized by the head of the agency to receive the SALN and to evaluate if the same has been submitted on time, complete and in proper form;
- c. The Review and Compliance Committee shall prepare a list of the following employees, in alphabetical order, to the head of the agency, copy furnished the Civil Service Commission:
 - c.1 Those who filed their SALNs with complete data;
 - c.2 Those who filed their SALNs but with incomplete data; and
 - c.3 Those who did not file their SALNs.

IV. GUIDELINES:

IV.A PERIOD OF FILING SALN:

- a. The SALN should be filed within 30 days after assumption of office, statements of which must be reckoned as of his first day of service;
- b. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; or
- c. Within 30 days after separation from the service, statements of which must be reckoned as of the last day of office.

IV.B FILLING OUT OF SALN FORM

a. Basic Information

- a.1 Spouses who are both public officers and employees shall have the option to file their SALN either jointly or separately.
- a.2 In the declarant is single or married but whose spouse is not in the government service, he shall tick off the box marked "not applicable".
- a.3 In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital property, if there is any. After filling out the form, the spouses may reproduce the SALN as the number of copies required, but their signature should be original in the SALN Form to be submitted to their respective agencies.
- a.4 The declarant's spouse shall sign the SALN whether he/she is working in the government or not. If said spouse refuses to sign the SALN, the declarant has to attach an explanation why no signature of spouse is present in the SALN.
- a.5 Spouses who are separated in fact or legally separated are still considered husband and wife, hence, declarant's spouse still required to sign the SALN Form.
- a.6 For purposes of the SALN, the amounts found in the tax declaration of real properties shall be used as the basis for the declaration.
- a.7 The change of civil status of the declarant after December 31 of the preceding year shall not affect the nature of the properties declared.
- a.8 The declarant shall provide information on his/her address. However, whenever a third party requests for a copy of the SALN Form of the declarant, the agency has the option to shade the declarant's address for purposes of security.
- a.9 Declarant must provide the information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate.
- a.10 The SALN Form to be used is the Revised Statement of Assets, Liabilities and Net Worth (SALN), as amended by CSC MC No. 03, 2015.

b. Assets, Liabilities and Net Worth

- b.1 The SALN shall contain a true and complete declaration of assets, liabilities, and net worth, including a disclosure of business interests and financial connections of the declarant, his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. It shall contain a disclosure of the declarant's relatives within the fourth degree of consanguinity and affinity who are in government service.
- b.2 Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.
- b.3 Assets refer to 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.
- b.4 Declaration of real properties shall include its description, kind, location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, etc. including improvements thereon.
- b.5 Real properties refer to properties which are immovable by nature. For purposes of SALN, the kind of real properties are classified according to their use, that is, residential, commercial, agricultural, industrial, or mixed use and the like.
- b.6 The declarant shall indicate a description of the real properties, whether it is a land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.
- b.7 Acquisition cost is the amount of money paid to acquire or own something. This shall also refer to the amount of expenses incurred for improvements introduced on a real property. For purposes of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.
- b.8 The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years of age and living in the declarant's household. However, real properties already covered by a deed of sale, inherited or subject of an extra judicial settlement of estate but yet titled under declarant's name shall also be disclosed.
- b.9 Declaration of personal properties shall include mode, year and cost of acquisition, or the value or amount of said personal properties.

- b.10 Personal properties refer to jewelry, appliances, furniture, motor vehicles and other tangible/movable properties. This shall also include investments or other assets, such as cash on hand or in bank, negotiable instruments, securities, stocks, bonds and the like.
- b.11 Liability refers to financial liability or anything that can result to a transfer or disposal of an asset. Nature of Liability refers to the type of loan obtained from banks, financial institutions, GSIS, Pag-Ibig and others, such as personal, multi purpose, salary, calamity loan and the like.
- b.12 Business interests refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government, which shall also include those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- b.13 The declarant shall disclose his/her relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity. The disclosure shall also state his/her relationship with the relative, the position of the relative as well as name of office/agency and address.

V. DUTIES OF THE HEAD OF AGENCY

- a. It shall be the ministerial duty of the Head of the Agency within (5) days to issue an order requiring those have incomplete data in their SALN to correct/supply the desired information and those who did not file/submit their SALNs to comply with a non-extendible period of (30) days from receipt of the said Order.
- b. To create and form a Review and Compliance Committee and authorized the same to receive SALN, and to evaluate if it is complete and if it was submitted on time using the proper form.
- c. To administer oath. However, the Head of the Agency can delegate the authority to administer oath with regard to the SALN Form, in accordance with Section 41, Administrative Code of the Philippines. The authority to administer oath must be in writing.
- d. The Head of the Agency thru the Human Resource Management Division shall transmit all original copies of the SALNs received on or before April 30 of every year to the concerned Repository Agency.

VI. OTHER MATTERS

- a. The declarant is strictly required to fill all applicable information in the SALN Form. Otherwise, such items should be marked with "N/A" or "not applicable".
- b. Filling up of the Form may be handwritten, computerized or typewritten provided the signature of the declarant is original. The declarant is required to write legibly if he chose to fill up the form by handwriting.

VII. TIMELINE FOR ANNUAL FILING OF SALN

Schedule	Particulars
On or before 28 February	Issuance of Memorandum by the HRMD Chief with the attached SALN Form enjoining all permanent employees to file and submit their SALN.
30 March	Deadline for filing and submission of SALN of permanent employees with the Human Resource Management Division.
First week of April	Consolidation of all submitted SALN
2 nd week of April	Review and evaluation by the Review and Compliance Committee (RCC). After which, the RCC shall submit the SALN List to the Head of the Agency. - The Head of the Agency shall issue a Compliance Order upon recommendation of the RCC, within (5) days from receipt of notification of such recommendation and receipt of the list. The Compliance Order shall require (i) those who have failed to submit their SALN and (ii) those who have incomplete data therein, to submit their SALN or to provide the lacking data, as appropriate.
30 April	Submission of List of SALN Compliance to the Civil Service Commission main office at Batasan Hills, Diliman Quezon City. Submission of List of SALN Compliance (Presidential Appointee) to the Office of the President, Malacañang Manila.

VIII. SANCTION FOR FAILURE TO COMPLY/ISSUANCE OF A SHOW CAUSE ORDER

- a. Public Officials and Employees. Any of the following acts shall constitute a violation of Section 8 of RA No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, and 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:
 1. Failure of an official or employee to submit his/her SALN; and
 2. Failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN.
- b. Head of Agency. Any head of Agency who shall fail to comply with CSC Memorandum Circular No. 10, 2006, in relation to the Review and Compliance Procedure in the Filing and Submission of the SALN Form 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.

IX. This Office Order on Review and Compliance Procedures shall take effect immediately.

All previous Office Orders or issuances inconsistent with this Office Order shall be deemed repealed or modified accordingly.

For your guidance and strict compliance.


PAULINA SUACO-JUAN
Executive Director



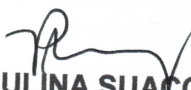


Center for International Trade Expositions and Missions (CITEM)

**REVIEW AND COMPLIANCE PROCEDURE FOR STATEMENT OF ASSETS, LIABILITIES AND
NETWORTH (SALN)
IN COMPLIANCE WITH CSC CIRCULARS**

PARTICULARS/PROCEDURE	RESPONSIBLE PERSON/ UNIT	NORMAL PROCESSING TIME/DATE	CLASSIFICATION OF TRANSACTION
Preparation/Issuance of Memorandum to officials and employees on the filing/ submission of Statements of Assets, Liabilities, and Networth (SALN) with the attached SALN Form	HRM Division	2 working days On or before 15 February	simple
Deadline for Filing/ submission of complete and accomplished SALN Forms to the HRM Division	Officials and employees	2 working days On or before March 16	simple
Receiving, consolidation, and recording of accomplished SALN Forms of Officials and employees	HRM Division	2 working days 3 rd week of March	simple
Review of submitted SALN Forms to determine whether statements have been properly accomplished. Submission of List of Employees (in alphabetical order) who (a) filed their SALN forms with complete data; (b) filed their SALN with incomplete data; (c) did not file their SALN forms to CITEM Review and Compliance Committee (RCC).	HRM Division	3 working days 3 rd week of March	simple
Deliberation/ Evaluation on SALN. After which, the RCC shall submit the SALN List to the head of the agency. The head of the agency shall issue a Compliance Order upon recommendation of RCC, within (5) days from receipt of notification of such recommendation and receipt of list, requiring employees who have incomplete data in their SALN forms to correct/supply the needed information, and those who did not file/submit their SALN forms to comply within a non-extendible period of 15 days or on before 15 April.	Review & Compliance Committee	5 working days 4 th week of March	complex
Issuance of show-cause order directing an official or employee concerned to submit his/her comment or counter-affidavit for failure to comply with said Compliance Order.	Head of Agency	2 working days 2nd week of April	simple
Preparation and submission of various reports to the CSC in compliance with related circulars for SALN (e.g., summary list of filers, certification, etc).	HRM Division	5 working days 3 rd week of April	complex
Submission of List of SALN Compliance to the Civil Service Commission main office at Batasan Hills, Quezon City. Submission of List of SALN Compliance for Presidential Appointees to the Office of the President, Malacañang Manila.	HRM Division	1 day (on or before 30 April of each year)	simple

APPROVED BY:


PAULINA SUACO-JUAN
Executive Director



