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OFFICE CIRCULAR

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SUBJECT: GUIDELINES IN THE ACCOMPLISHMENT, REVIEW AND COMPLIANCE PROCEDURES RELATIVE TO THE SUBMISSION OF THE STATEMENT OF ASSETS, LIABILITIES AND NETWORTH (SALN) FORM

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

I. REFERENCES:

- a. Republic Act No. 6713 dated February 20, 1989 (Code of Conduct and Ethical Standards for Public Officials and Employees) Section 8. Statements and Disclosure. 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.
- b. Section 17, Article XI of the 1987 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)
- c. CSC Resolution No. 1500088 dated 23 January 2015
- d. CSC Memorandum Circular No. 03-2015 dated 15 February 2015

II. PURPOSE:

To prescribe guidelines to be followed by the PVAO permanent employees in the accomplishment of their SALN and by the PVAO Review and Compliance Committee in reviewing the SALN and Disclosure of Business Interest and Financial Condition to determine whether the said statement have been submitted on time, properly filled out using the prescribed form.

III. COVERAGE:

This instruction applies to all permanent employees of the Philippine Veterans Affairs Office (PVAO).



IV. GENERAL POLICIES:

- a. As mandated by the Philippine Constitution, all regular civilian officers and employees shall submit upon assumption of office and during such period as may be required by law, a declaration under oath of their SALN.
- b. The same shall accomplish under oath as the public has the right to know their assets, liabilities, networth and financial and business interests including their spouses and unmarried children below eighteen (18) years of age living in their households.
- c. All public officials and employees, whether regular or under temporary status, are required to file a SALN NLT February 01 of every year.
- d. Separated officials and employees (thru retirement/ resignation/ termination/ transfer) shall submit their SALN immediately after the actual date of separation from the service.
- e. The primary use of the information on the SALN Form is to exhibit transparency and accountability while in government service.
- f. As it is endowed with public interest, PVAO shall establish a review and compliance procedure in the filing and submission of SALN, as prescribed by this instruction.
- g. This guidelines shall apply from CY 2019 and every year thereafter until a new revision is needed.

V. GUIDELINES:

SECTION 1. FILING AND SUBMISSION OF SALN

All permanent employees shall file under oath, their SALN and Disclosure of Business Interest and Financial Connection with the Human Resource Development Division (HRDD), to wit:

- a. Use the prescribed SALN Form as the official form for the purpose. Notice to submit SALN Forms will be released by the Human Resource Development Division (HRDD) not later than February 1st of every year.
- b. Filling out of the form may be handwritten, computerized or typewritten provided that the signature of the declarant is original. The declarant is required to write legibly if he/she chooses to fill out the form through handwriting.
- c. Item not applicable to the declarant shall be marked as N/A (Not Applicable). No unnecessary markings shall be made on the forms.
- d. In case of joint filing by declarant spouses who are both in the government service, all real and personal properties shall be declared including respective paraphernal and capital properties, if there are any. After filing out the form, the spouses may reproduce the SALN Form as the number of copies is required, but their

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signatures should be original in the SALN Form to be submitted to their respective agencies.

- e. If the declarant's spouse is not in government service, or if the declarant is unmarried, the declarant shall tick of the box marked as "Not Applicable" on the top portion of the SALN referring to joint or separate filing of the SALN Form.
- f. If the spouse of the government employee is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.
- g. If the declarant was single during the preceding year and got married at the year of the filing of the SALN, the status of the declarant would still be single since the SALN form refers to the preceding year. Hence, his/her properties shall still be declared as his/her own, and not community property or the property regime agreed upon at the time of marriage.
- h. Spouses who are separated in fact or legally separated are still considered husband and wife, hence, the declarant's spouse is still required to sign the SALN Form. If the said spouse refuses to sign the declarant's SALN, the declarant simply needs to attach an explanation why no signature of spouse is present in the SALN.
- i. The declarant shall provide information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate.
- j. It shall also contain a disclosure of the declarant's relatives within the fourth (4th) degree of consanguinity and affinity who are in government service.
- k. All Division Chiefs/ Head of Office are directed to endorse to the HRDD, the duly accomplished SALN Forms of their personnel under their respective division (alphabetized) on or before March 29 of each year.
- l. Non-compliance on individual submission of SALNs constitutes violation of reasonable office rules and regulation.

SECTION 2. REVIEW AND COMPLIANCE PROCEDURES

Designated Review and Compliance Committee shall receive, through the HRDD and evaluate if the SALN has been submitted on time, complete and in proper form, as well as render opinion interpreting the provisions on review and compliance procedure in the filing thereof ensure conformity to set standards.

- a. The HRDD staff from the Personnel Action and Services Section (PASS) shall receive the SALN submission from divisions/units.
- b. Upon initial review and checking, inadequately filled out SALN forms shall be returned to the employee for correction.
- c. The Review and Compliance Committee shall thoroughly review all SALNs submitted by employees in accordance with the

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aforementioned guidelines and other stipulations cited in the latest CSC rules on SALN submissions.

- d. Review of all submitted SALNs must be completed by the Review and Compliance Committee not later than May 6 of every year.
- e. Prepare list of PVAO employees for the following categories of filer in alphabetical order on or before May 10 of every year:
 - Those who filed their SALNs with complete data;
 - Those who filed their SALNs but with incomplete data; and
 - Those who did not file their SALNs.
- f. A memorandum containing the list of filers shall be submitted to the Administrator, copy furnished the Civil Service Commission on or before May 15 of every year using the prescribed summary list of filer of the SALN.
- g. A certification accompanying the Summary List of Filers shall also be prepared not later than May 13 of every year.

SECTION 3. TRANSMITTAL OF SUBMITTED SALNs TO THE CONCERNED AGENCIES

The review and Compliance Committee shall submit hard copies and electronic copies of the duly accomplished SALNs with a certification of complete/full submission of SALNs to the Chief, Central Records Division of the Office of the Ombudsman, Agham Road, North Triangle, Quezon City and to the Civil Service Commission on or before June 28 of every year.

SECTION 4. TIMELINE FOR ANNUAL FILING OF SALN

SCHEDULE	PARTICULARS
On or before the 1 st week of February	Issuance of Memorandum by the HRDD Chief with the attached SALN Form enjoining all permanent employees to file and submit their SALN.
On or before 2 nd week of February	Deadline for filing and submission of SALN of permanent employees with the HRDD
2 nd & 3 rd week of February	Consolidation of all submitted SALN
1 st week of March – May 14	Review and evaluation by the Review and Compliance Committee. After which, the Committee shall submit the SALN list to the Administrator. The Administrator shall issue compliance order upon recommendation of the Committee the compliance order shall require (i) those who failed to submit their SALN (ii) those who have incomplete data therein, to submit their SALN to provide the lacking data, as appropriate.
On or before May 15	Submission of List of SALN Compliance to the CSC Main Office at Batasan Hills, Diliman, Quezon City.
On or before May 15	Submission of List of SALN Compliance to the Office of the Ombudsman, Quezon City.



SECTION 5. SANCTION FOR FAILURE TO COMPLY/SUBMIT SALN

Employees who fail to comply/submit their SALN within the given period pursuant to the directive shall be a ground for disciplinary action, punishable under Sec. 50 (D.8) Rule X of the 2017 Rules on Administrative Cases of the Civil Service (RACCS), with the following penalties:

1st Offense - Suspension for one (1) month and one (1) day to six (6) months

2nd Offense - Dismissal from the service

Officials and employees who fail to comply within the given period required to submit their SALN or who submit their SALN beyond the given period shall be considered as not having filed their SALN, and shall be made liable for the offense of Failure to file SALN with the above penalty.

VI. REPEALING CLAUSE

All other policies, rules and regulations or parts thereof inconsistent with the provisions of this guideline are hereby repealed or modified accordingly.

VII. EFFECTIVITY

This Office Circular shall take effect immediately.



LTGEN ERNESTO G CAROLINA AFP (Ret)
PVAO Administrator

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