



**DOST-MIMAROPA Special Order No. \_\_\_**  
Series of 2019

**SUBJECT: REVIEW AND COMPLIANCE PROCEDURE CONCERNING THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN)**

**I. RATIONALE**

Section 17, Article XI of the 1987 Philippine Constitution mandates any public officer to declare under oath his/her assets, liabilities, and net worth. This requirement of the Constitution is supported and reiterated by laws such as Executive Order No. 292, Republic Act No. 7160 or the Local Government Code of 1991, Republic Act No. 3019 or the Anti-Graft and Corrupt Practices Act, and Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.

**II. OBJECTIVES**

1. To established procedures in the processing, review of the contents, and safekeeping of the sworn statement of assets, liabilities and net worth (SALN);
2. To ensure that the SALN forms are submitted on time, complete and in proper form; and
3. To provide a mechanism for monitoring all business interest, financial connections and the requirements in filing the SALN form.

**III. COVERAGE**

All DOST-MIMAROPA Office officials and permanent employees, except those who serve in an official honorary capacity, without service credit or pay, temporary labourers and casual or temporary and contractual workers, shall be covered by these guidelines.

Likewise, officials and employees under temporary status are also required to file under oath their SALNs and Disclosure of Business Interest and Financial Connections in accordance with these guidelines.

**IV. GUIDELINES IN ACCOMPLISHING THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN)**

**A. Contents of SALN** (*Source: CSC Guidelines in the Use of the Revised Statement of Assets Liabilities and Net Worth (SALN) Form*)

1. The SALN shall contain a true and complete declaration of assets, liabilities and net worth, including disclosure of business interest, financial

connections of the declarant, his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. It shall also contain a disclosure of the declarant's relatives in the government service, amount and sources of gross income, and others as of December 31 of the preceding year.

2. Assets include those within or outside the Philippines, whether real or personal, tangible or intangible, whether or not used in trade or business.
3. Real properties shall be accomplished by a description of its kind, nature, exact location, acquisition mode and year, assessed value, fair market value, acquisition cost of land, building, etc. including improvement thereon.
4. For computation purposes of real properties, acquisition cost shall be used.
5. Personal properties and other assets are categorized into tangible and intangible and shall include acquisition mode and year, and acquisition cost.
6. Excluded from the computation of real and personal properties are the properties of unmarried children below 18 years of age living in the declarant's household, as well as the paraphernal/exclusive properties of declarant's spouse.
7. Assets, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent, at the rate exchange prevailing as of December 31 of the preceding year.
8. Under liabilities, nature of liability and name of creditors shall be indicated.
9. All existing liabilities, secured or unsecured, whether or not incurred in trade or business, shall disclose the outstanding balance as of December 31 of the preceding year.
10. Husband and wife who are both public officials or employees may file the required statements jointly or separately.
11. The declarant's total net worth, and that of his/her spouse shall be the difference between the total assets (real and personal properties) and the total liabilities.
12. The declarant and his/her spouse shall declare the amounts and all sources of their gross income, whether derived from practice of profession, business, and the like, for the preceding calendar year.
13. The declarant, including his/her spouse and unmarried children below eighteen (18) years of age living in declarant's household, shall declare their existing interest or connection in any business enterprise or entity, aside from income from government. They shall indicate the business address,

nature of business and/or financial connection, and date of acquisition of interest or connection.

14. In case there are no existing business interests and financial connections in any business enterprise of entity, declarant shall tick the box provided for.
15. The declarant and his/her spouse shall disclose their relatives in the government within the 4<sup>th</sup> civil degree of relationship, either by consanguinity or affinity. They shall also state their relationship with the relative, relative's position in the government as well as the office name and address.
16. In case the declarant and his/her spouse do not know of any relative/s in the government, they shall tick the box provided for.
17. The declarant and his/her spouse shall sign in the spaces provided for just below the certification.
18. In case of separate filing, only the declarant shall sign in the space provided for.

## V. PROCEDURE IN FILING THE SALN

1. Filing and Processing of SALN (Source: CSC Resolution No. 060231 dated 07 April 2006)
  - 1.1 All DOST-MIMAROPA officials and employees indicated in item No. III of these guidelines are strictly required to fill in all applicable information and/or make a true and detailed statement in their SALNs and file the same in the following instances:
    - a) Within thirty (30) days after assumption to office;
    - b) On or before April 30, of every year thereafter; and
    - c) Within thirty (30) days after separation from the service.

“All DOST-MIMAROPA officials and employees required under this section to file the aforesaid documents shall also execute, within thirty (30) days from the date of their assumption of office, the necessary authority in favour of the Ombudsman to obtain from all appropriate government agencies, including the Bureau of International ‘revenue, such documents as may show their assets liabilities, net worth, and also their business interests and financial connections in previous years, including, if possible, the year when they first assumed any office in the Government.”
  - 1.2 The Human Resource Unit shall be designated as the repository of SALNs documents of DOST-MIMAROPA officials and employees in coordination with the Review and Compliance Committee (RCC).
  - 1.3 All duly accomplished SALN forms received by the Human Resource Unit

shall be submitted to the Regional Director to administer the oath for signature.

- 1.4 Upon receiving the signed SALN forms, the Personnel Division shall consolidate and endorse the aforesaid forms to the RCC for evaluation.

## 2. Review/Evaluation of SALN

- 2.1 The Human Resource Focal Person shall prepare a list of employees in alphabetical order, who: a) filed their SALNs with complete data; b) filed their SALNs but with incomplete data; and c) did not file their SALNs, to the head office, copy furnished the CSC, on or before May 15, of every year.
- 2.2 The RCC shall evaluate the SALNs to determine whether said statements have been properly accomplished. As a matter of policy, 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).
- 2.3 The RCC shall recommend to the Regional Director for the issuance of 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 SALN to comply within a non-extendible period of three (3) days from receipt of said order.
- 2.4 Assets and/or properties acquired, donated or transfers in the name of the filer for a particular year, but were not declared on his/her SALN for that year, as the same came to his/her knowledge only after he/she has files, corrected and/or submitted his/her SALN, must declared or reflected in the filer's next or succeeding SALN.

## 3. Submission and Safekeeping of SALN

- 3.1 The RCC shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the following government agencies:
  - 3.1.1 Civil Service Commission (CSC) for Administrative Aide I (SG-1) to Director (SG-28) positions; and
  - 3.1.2 Office of the Ombudsman for Administrative Aide I (SG-1) to Director (SG-28) positions.
- 3.2 The RCC, in coordination with the Human Resource Unit, shall keep a certified true copy of the SALNs filed, reviewed and submitted to Ombudsman for record purposes subject to existing rules and regulations to be issued by the office on this matter.
- 3.3 All requests for a copy of the SALN of DOST-MIMAROPA officials and employees shall be in writing addressed to the Regional Director. The RCC

shall recommended to the Regional Director whether or not said request shall be granted and the basis for his approval.

- 3.4 No copies of the SALN shall be released to anybody/agency/government instrumentality without the Regional Director's approval.

**VI. SANCTION FOR FAILURE TO COMPLY/ISSUANCE OF A SHOW-CAUSE ORDER**  
*(Source: CSC Resolution No. 060231 dated 07 April 2006)*

1. Failure of DOST-MIMAROPA officials or employees to correct/submit his/her SALN in accordance with the guidelines and within the given period pursuant to the directive shall be a ground for disciplinary action. The Regional Director shall issue a show-cause order directing the official or employee concerned to submit his/her comment or counter-affidavit; and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the Uniform Rules on administrative Cases in the Civil Service. The offense of failure to file SALN in punishable under Rule IV, Section 52 (B) (8) thereof, with the following penalties:

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

**VII. REPEALING CLAUSE**

All previous rules inconsistent herewith are deemed repealed or modified accordingly.

**VIII. EFFECTIVITY**

These guidelines shall take effect immediately.

  
**DR. MA. JOSEFINA P. ABILAY**  
Regional Director