

24 September 2021

**PBS-BBS MEMORANDUM**  
*Series of 2021*

**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**

**REFERENCES:**

- 1987 Philippine Constitution
- Republic Act 6713 or the "Code of Conduct and Ethical Standards for Public Officials and Employees"
- CSC Memorandum Circular No. 10, series of 2006 on the "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)"

**OBJECTIVE:**

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, a declaration under oath of their assets, liabilities and networth. The same shall be accomplished 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. As it is endowed with public interest, there is need to establish a review and compliance procedure in the filing and submission thereof thus this Memorandum Order.

**COVERAGE:**

This Circular shall cover All Plantilla-Based Personnel regardless of employment status.

**GUIDELINES:**

**Section 1. Filing and Submission of SALN**

- a. All Plantilla-Based Personnel (Plantilla Personnel) shall file under oath their SALN and Disclosure of Business Interest and Financial Connections in two (2) original copies with the Personnel Section.
  - i. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of office;
  - ii. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year;
  - iii. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day of office;
- b. 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).

**Section 2. Persons authorized to review and evaluate the submitted SALN**

There shall be a designated Review and Compliance Committee to receive, through the Personnel Section and to evaluate if the same has been submitted on time, complete and in proper form, and render opinion interpreting the provisions on review and compliance procedure in the filing thereof.

**Section 3. Duties of the Reviews 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 on or before May 15 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 4. Ministerial Duty of the Head of Agency to issue Compliance Order**

Immediately upon receipt of the aforementioned list and recommendations 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 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 has filed, corrected and/or submitted his/her SALN, must be declared or reflected in the next or succeeding SALN.

**Section 5. 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 4 hereof shall be a ground for disciplinary action. The Agency Head shall issue a show-cause order directing the concerned employee 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 2017 Revised Rules of Administrative Cases in the Civil Service. The offense for failure to file SALN shall be:

**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

**Section 6. Transmittal of all submitted SALNs to the concerned agencies on or before June 30.**

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

**REPEALING CLAUSE**

All previous issuances inconsistent with this Memorandum Order are deemed repealed or modified accordingly.

**SEPARABILITY CLAUSE**

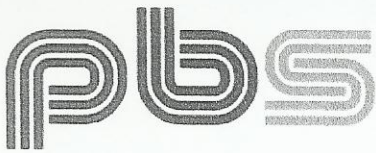
Unless expressly repealed or superseded, any part or provision in this Memorandum Order which is rendered invalid, ineffective, or inconsistent with a subsequent issuance/s, other provisions not affected thereby shall remain force and effect.

**EFFECTIVITY**

This Memorandum Order shall take effect immediately and shall remain in force unless revoked, cancelled or superseded by a subsequent issuance.

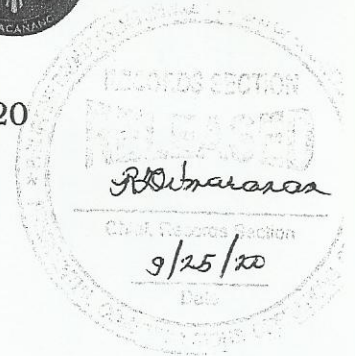
**RIZAL GIOVANNI P. APORTADERA JR.**  
*Director*

cc: All Divisions/Stations  
Records



18 September 2020

**PBS-BBS SPECIAL ORDER NO. 050**  
*Series of 2020*



Pursuant to Rule VIII of the Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees, as amended by CSC Resolution No. 06-0231 dated February 1, 2006, on the establishment of a standard review and compliance procedure for the review of Statement of Assets, Liabilities and Net Worth (SALN), the **Review and Compliance Committee** is hereby reconstituted with the following:

- MR. WILFREDO S. MARUCOT** : Chairman
- MS. MAYCABELLE D. FRENILA** : Member
- MS. CRISTELA M. MARQUEZ** : Member
- MS. ALEJANDRA L. ONTONG** : Secretariat

The Committee shall evaluate the SALN Form submitted to determine whether it was submitted on time, accomplished completely and proper in form.

This Order shall remain in force unless revised or revoked. All Orders/Circulars/Directives inconsistent with this Order are hereby deemed repealed or superseded accordingly.

For information and guidance.

  
**RIZAL GIOVANNI P. APORTADERA JR.**  
Director IV

cc: All Concerned  
Records/File