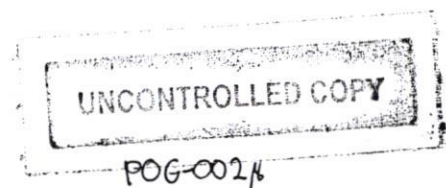


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National Highway, Polomolok, South Cotabato

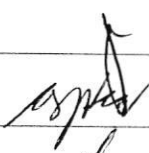
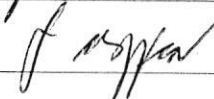
**REVIEW AND COMPLIANCE  
PROCEDURE OF STATEMENT OF  
ASSETS, LIABILITIES AND  
NETWORTH (SALN) AND  
DISCLOSURE OF BUSINESS  
INTERESTS AND FINANCIAL  
CONNECTION**

**v.2**



# Review and Compliance Procedure of Statement of Asset, Liabilities and Networth (SALN) and Disclosure of Business Interests and Financial Connection

DOCUMENT NO.:	POG-ADHR-003
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Description	Name/Title	Signature	Date
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Approved by	ENGR. SOLITO T. TORCUATOR General Manager		31 Aug 2021


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Reg. No.	Date of Revision	Ver.	Validity	Description of Change

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**I. OVERVIEW**

Memorandum Circular No. 10, series of 2006 of the Civil Service Commission 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 (SALN). The same shall be accomplished under oath as the public has the right to know their assets, liabilities, networth, 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 a need to establish a review and compliance procedure in the filing and submission of SALN.

**II. OBJECTIVE**

The primary objective of the guidelines is to ensure that all covered employees of the PoIWD shall adhere to the rules and procedures in the submission of the Statement of Assets, Liabilities and Networth (SALN) and Disclosure of Business Interests and Financial Connections as prescribed in the applicable government laws.

The 1987 Constitution of the Republic of the Philippines, as one of the basis for the SALN submission emphasized that "Public office is a Public trust. Public officers and employees must be at all times accountable to the people, serve them with utmost responsibility, integrity, loyalty and efficiency, act with patriotism and justice and lead modest lives." Thus, in recognition to our public duty, we shall commit to comply to the submission of SALN in accordance to the set guidelines herein.

**III. LEGAL BASIS**

1. 1987 Philippine Constitution
2. RA 6713 or "The Code of Conduct and Ethical Standards for Public Officials and Employees.
3. CSC MC No. 10, s. 2006 "Review and Compliance Procedure in the Filing and Submission of Statement of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Connections",
4. CSC MC No. 3, s. 2015
5. CSC Resolution No. 1300455 dated March 4, 2013 on the "Review and Compliance Committee for the Statement of Assets, Liabilities and Networth (SALN);
6. Other pertinent laws, rules and regulations on the matter.

**IV. COVERAGE**

These guidelines shall cover all officials and employees of PoIWD except for those serving in pakyaw, job order employees and other non- permanent employees.

**V. DEFINITION OF TERMS**

**Acquisition Cost** – amount of money paid to acquire or own something. It is also the amount of expenses incurred for improvements introduced on a real property. In the case of allowance received gratuitously (e.g. donation or inheritance), no acquisition cost shall be declared.

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**Affinity** – refers to the relationship of a husband to the blood relatives of his wife, or a wife to the blood relatives of her husband.

**Balae**- refers to the parent of the declarant's son-in-law or daughter-in-law

**Bilas** – refers to the declarant's brother-in-law's wife or sister-in-law's husband.

**Business Interest** – it is the declarant's existing interest in any business enterprise or entity, aside from his/her income from the government.

**Capital Property** – refers to properties exclusively owned by the husband.

**Consanguinity** – refers to the relationship by blood from the same stock or common ancestor.

**Financial Connection** – it is the declarant's existing connections with any business enterprise or entity, whether as a consultant, adviser and the like, with an expectation of remuneration for services rendered.

**Improvements** – refer to all works that are constructed or introduced to the land, or repairs or improvements made to the land or building after its initial acquisition. It may be declared separately or together with the land to which it is attached.

**Inso**- refers to the appellation for the wife of an elder brother or male cousin.

**Liabilities** – refers to financial liability or anything that can result to transfer or disposal of an asset.

**Nature of Interest** – refers to existing interest or connection in any business enterprise whether as proprietor, investor, promoter, partner, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant or adviser, financial or business consultant.

**Nature of Liability** – it is the type of loan obtained from banks, financial institutions, GSIS, Pag-IBIG and other such as personal, multi-purpose-salary, calamity loan and the like.

**Net Worth** – it is the sum of all assets less total liabilities. In real properties, the acquisition cost shall be used in the computation of the net worth. In personal properties, the acquisition cost or amount / value of money shall be used in the computation of the total net worth.

**Outstanding Balance** – it is the amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

**Paraphernal Property** – refers to the properties exclusively owned by the wife.

**Personal Property** – 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.

**Real Properties** – refer to properties which are immovable in nature. It include properties within and outside the Philippines.

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**VI. GUIDELINES:**

**I. Filing and Submission of SALN on Time and to the Proper Official**

- a. All officials and employees of the water district, except those who serve in an official honorary capacity, without service credit or pay, temporary laborers, casual or temporary and contractual workers, shall file under oath their SALNs and Disclosure of Business Interests and Financial Connections and submit to the SALN Review and Compliance Committee, to wit:
  - 1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of service.
  - 2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and
  - 3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day of office.
- b. Public Officials and employees under temporary status are also required to file under oath their SALNs and Disclosure of Business Interests and Financial Connections in accordance with the guidelines provided under these rules.
- c. Public officials and employees are strictly required to fill in all applicable information and/or make a true and detailed statement in their SALNs.

**II. Contents of the SALN**

**a. Basic Information**

- a.1. If the declarant is single or married but whose spouse is not in the government service, he/she must mark the box as "Not Applicable".
- a.2. The declarant shall also provide information of his/her unmarried children who are below 18 years and is/are living on the same household.

**b. Real Properties**

- b.1. The declarant shall indicate 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 old and living in the declarant's household.
- b.2. It shall include properties within and outside Philippines.
- b.3. Paraphernal or capital properties of are also EXCLUDED from the computation of net worth.
- b.4. For the description, it must indicate if it is a land only or land with building, a house and lot, condominium unit or an improvement such as an extension or a garage, and the like. The exact location of the real properties must also be indicated.

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b.5. In case of properties received gratuitously (e.g. donation or inheritance) no acquisition cost shall be declared. However, the fair market value and the assessed value of said properties as found in tax declaration must be declared.

**c. Personal Properties**

c.1. Personal properties collectively acquired or are of minimal value may be declared collectively. In this case, the declarant may indicate "Various Years" under the column for year acquired;

c.2. For co-owned properties, the declarant shall disclose the proportionate amount of his/her share in the property;

c.3. For properties that are subject to a contract to sell, the amount already paid shall be declared as personal property;

c.4. Properties which are subject of either a chattel or a real estate mortgage shall be declared in the SALN Form. The acquisition cost to be declared shall be the actual purchase price and the liability to be declared shall be the outstanding balance of the loan as of December 31 of the preceding year.

**d. Liabilities**

The nature of liability, name of creditors and the outstanding balance as of December 31 of the preceding year shall be indicated.

**e. Financial and Business Interest**

The declarant including that of his/her spouse and unmarried children below eighteen (18) years old living declarant's household, shall declaring their existing interest or connection in any business enterprise or entity aside from income from the government.

**f. Relative in the Government**

The declarant shall declare his/her relatives in the government within the 4<sup>th</sup> degree of consanguinity or affinity. Bilas, Balae and Inso shall also be included.

	CONSANGUNITY	AFFINITY
1 <sup>st</sup> Degree	Parent's Children	Parents-In-Law
2 <sup>nd</sup> Degree	Grandparents Grand Children Siblings	Grandparents-in-law Brother-in-law Sister-in-law
3 <sup>rd</sup> Degree	Uncle/ Aunt Nephew/ Niece	Uncle / Aunt-in-law Nephew / Niece-in-law
4 <sup>th</sup> Degree	1 <sup>st</sup> Cousin	1 <sup>st</sup> Cousin-in-law

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**g. Miscellaneous Provisions**

g.1. In case of joint filing both declarants shall sign in the spaces provided below the certification.

g.2. In case the spouse is not a public officer or employee, he/she shall still sign the SALN. In case of non-compliance the declarant shall attach an explanation.

**VII. DUTIES OF THE POLWD SALN REVIEW AND COMPLIANCE COMMITTEE**

Upon receiving the SALN forms, the committee shall evaluate the same to determine whether said statements have been properly accomplished. 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).

The said committee shall submit to the head of office, copy furnished the CSC, on or before May 25 of every year, 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.

**VIII. MINISTERIAL DUTY OF THE HEAD OF OFFICE TO ISSUE COMPLIANCE ORDER**

Immediate upon receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the Head of Office 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-extendible period of three (3) days from receipt of said order.

Assets and / or properties acquired, donated or transferred 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 filed, corrected and/or submitted his/her SALN, must be declared or reflected in the filer's next or succeeding SALN.

**IX. SANCTION FOR FAILURE TO COMPLY / ISSUANCE OF A SHOW -CAUSE ORDER**

Failure of an office or employee to correct / submit his/her SALN in accordance with the procedure and within the given period pursuant to the directive in Section 3 hereof shall be a ground for disciplinary action.

The head of office 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 (CSC Resolution No. 99-1936 dated August 31, 1999). The offense of failure to file SALN is punishable under Rule IV, Section 52 (B) (8) thereof, with the following penalties:

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1<sup>st</sup> offense- suspension of one (1) month and one (1) day to 6 months

2<sup>nd</sup> offense – dismissal from the service

**X. TRANSMITTAL OF ALL SUBMITTED SALNS TO THE CONCERNED AGENCIES ON OR BEFORE JUNE 30.**

The PoIWD Review and Compliance Committee shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the Office of the Ombudsman Mindanao.

**XI. PENALTY**

The Head of Office and the PoIWD SALN Review and Compliance Committee who failed to perform their duties may be held liable for neglect of duty under Section 46, Chapter 7, Subtitle A, Title 1, Book V of the Administrative Code of 1987 (Executive Order No. 292).

**XII. EFFECTIVITY**

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

**Polomolok Water District SALN Review and Compliance Committee:**

*pycorporal*  
**MARIDEE Y. CORPORAL**  
Senior Industrial Relations Management Officer-A

*[Signature]*  
**RONIE G. VALENCIA**  
POWDEA Representative

Approved by:

**ENGR. SOLITO T. TORCUATOR**  
Chairperson  
General Manager B

by:

*[Signature]*  
**ANA SORITA S. ALOVERA**  
Department Manager B

Date: 24 September 2021

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