



Republic of the Philippines
Professional Regulation Commission
Manila



PROFESSIONAL REGULATION COMMISSION
MEMORANDUM ORDER NO. 47
Series of 2018
September 28, 2018

TO : ALL OFFICIALS AND EMPLOYEES, AND PROFESSIONAL REGULATORY BOARDS

SUBJECT : REVIEW AND COMPLIANCE PROCEDURE IN THE FILING AND SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES, AND NETWORTH(SALN) AND DISCLOSURE OF BUSINESS INTEREST AND FINANCIAL CONNECTIONS

Pursuant to the provisions of Republic Act No. 6713 (Code of Conduct for Public Officials and Employees), CSC Memorandum Circular No. 10, series of 2006 and CSC Resolution Number 1300455 dated March 4, 2013, this Memorandum Order is hereby issued to prescribe the manner/procedure of filing of Statement of Assets and Liabilities (SALN) and Disclosure of Business interest and Financial Connections.

Coverage:

This Order shall cover all PRC officials and employees who are holding plantilla positions and Professional Regulatory Boards.

Guidelines:

Section 1: Basic Information

- a. 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.
- b. Spouses who are both public officers and employees shall have the option to file their SALN either jointly or separately. The joint statement shall be signed by both spouses.
- c. In case the declarant is single or married but whose spouse is not in the government service, he/she shall tick the box marked as "Not Applicable".

- d. Declaration of real properties shall include in its description, kind, exact location, year and mode of acquisition, assessed value, fair market value, and acquisition cost of land, building and others, including improvements thereon.
- e. Declaration of personal properties shall include mode, year and cost of acquisition, or the value or amount of said personal properties. Personal properties refer to jewelry, appliances, furniture, motor vehicles and other tangible/movable properties. This shall also include investment or other assets, such as cash on hand or in bank, negotiable instruments, securities, stocks, bonds and the like.
- f. 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 loans and the like.
- g. 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 the name of the office/agency and address.
- h. Computation of networth is the sum of all assets (real and personal) less total liabilities.
- i. The declarant is strictly required to fill all applicable information in the SALN form. Otherwise, such item should be marked with "N/A" or "not applicable".
- j. The SALN form should contain page numbers, shall read as page 1 of 2.
- k. All Officials, employees and PRBs are required to have their respective accomplished SALN Forms notarized by a Notary Public.

Section 2. Filing and Submission of SALN

- a. All PRC officials and employees who are holding plantilla positions and Professional Regulatory Boards shall file under oath their SALN using the form prescribed by CSC Memorandum Circular No. 3, s. 2015 and must be accomplished in TRIPLICATE COPIES.
 - b. The SALN must be filed:
 - 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; and
 - iii. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day of office.
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Section 3. Persons authorized to review and evaluate the submitted SALN

The Review and Compliance Committee, through the HRDD, shall receive and 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 4. Duties of the Review 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 Office, copy furnished the Civil Service Commission, 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 5. Ministerial Duty of the Head of Office to issue Compliance Order

Immediately 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 SALN to correct/supply the desired information and those who did not file/submit their SALNs to Comply within an 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 6. Sanction for Failure to Comply/Issuance of a Show-Cause Order

Failure of the employee or PRBs to correct/submit SALN in accordance with the procedure and within the given period pursuant to the directive and Section 5 hereof shall be a ground for disciplinary action. The Head of Office 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 (RRACCS).

Failure to file sworn Statement of Assets, Liabilities and Net worth (SALN), in accordance with Section 46 Paragraph D.8 of RACCS, shall be penalized as follows:

- a. 1st offense
 - Suspension for one (1) month and one (1) day to six (6) months.
 - b. 2nd offense
 - Dismissal from the service.
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Section 7. Transmittal to all submitted SALN to the concerned agencies on or before June 30

The Human Resource Development Division shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the concerned offices.

This Memorandum Order shall take effect immediately.

A handwritten signature in blue ink, appearing to read 'Teofilo S. Pilando, Jr.', is written above the printed name.

TEOFILO S. PILANDO, JR.
Chairman