



GUIDELINES IN THE REVIEW AND COMPLIANCE PROCEDURE IN THE FILING AND SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NET WORTH AND DISCLOSURE OF BUSINESS INTEREST AND FINANCIAL CONNECTIONS

I. PURPOSE

This is being issued to prescribe the guidelines on ensuring that the Tandag City Water District (TCWD) is compliant with the requirement of filing the Statement of Assets, Liabilities and Net worth (SALN) as enshrined in no less than the 1987 Constitution to promote transparency in the civil service, and to operate as a deterrent against the government officials intending to enrich themselves through unlawful means.

II. OBJECTIVE

The 1987 Constitution of the Republic of the Philippines requires every public officer and employee to accomplish and submit upon assumption of office and during such period as may be required by law, a declaration under oath of their assets, liabilities and net worth and financial and business interest including those of his/her spouse and unmarried children below eighteen (18) years of age living in their households, in order to suppress any questionable accumulation of wealth as the latter usually results from non-disclosure of such matters. As it is endowed with public interest, there is a need to establish a review and compliance procedure in the filing and submission of the SALN.

The TCWD hereby recognizes the duty of every public official and employees to file within the reglementary period set by law, his or her SALN as a matter of public policy and public interest.

III. LEGAL REFERENCES

1. 1987 Philippine Constitution
2. Republic Act 6713 or the "Code of Conduct and Ethical Standards for Public Officials and Employees
3. 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"
4. CSC Resolution Number 1300455 dated March 4, 2013 on the "Review and Compliance Committee for the Statement of Assets, Liabilities and Networth (SALN); and
5. Other pertinent laws, rules and regulations on the matter.

IV. DEFINITION OF TERMS

Acquisition Cost - Amount of money paid to acquire or own something. This also refers to the amount of expenses incurred for improvements introduced on a real property. For purposes of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.

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.

Assessed Value – For purposes of declaration in the SALN, this refers to the amount indicated in the tax declaration of the real properties involved.

Asset – Refers to declarant's real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. It includes those within or outside the Philippines, whether real or personal, whether used in trade or business.

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 – Refer to a declarant's existing interest in any business enterprise or entity, aside from his/her income from the government. This also includes those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

Capital Property – Refers to the properties exclusively owned by the husband.

Community Property – Refers to all properties owned by the spouses at the time of the celebration of marriage or acquired thereafter, subject to the exceptions provided for by law (Article 91, Family Code of the Philippines).

Conjugal Property – Refers to all properties acquired during the marriage, whether the acquisition appears to have been made, contracted or registered in the name of one or both spouses, unless proven to be excluded (Article 116, Family Code of the Philippines). This applies when the spouses agreed to be governed by the rules on the conjugal partnership of gains under the Family Code of the Philippines.

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

Fair Market Value – For purposes of declaration in the SALN, this refers to the amount indicated as market value in the tax declaration of the real properties concerned.

Financial Connections – Refers to 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, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/ her household.

First (1st) degree of affinity – Includes the declarant's father-in-law and mother-in-law.

First (1st) degree of consanguinity – Includes the declarant's father, mother, son/s, and daughter/s.

Fourth (4th) degree of affinity – Includes the declarant's first cousin-in-law

Fourth (4th) degree of consanguinity – Relatives in the fourth degree of consanguinity include the declarant's first cousins.

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. In declaring an improvement to the land, the declarant may opt to declare it separately or together with the land to which such improvement is attached.

Inso – Refers to the appellation for the wife of an elder brother or male cousin.

Liability – Refers to financial liability or anything which can result to a transfer or disposal of an asset. It includes not only those incurred by the declarant, but also those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

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 loan, etc.

Nature of business interest and/or financial connection – 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, and the like.

Net worth – Is the sum of all assets (real and personal) less total liabilities.

Outstanding Balance – Refers to the amount of money which the declarant still owes on his or her loan as of December 31 of the preceding calendar year.

Paraphernal Property – Refers to the properties exclusively owned by the wife.

Personal Properties – Refers to jewelry, appliances, furniture, motor vehicles, and other tangible/movable properties. This also includes investments or other assets, such as cash in bank, negotiable instruments, securities, stocks, and bonds.

Real Properties – Refer to properties which are immovable by nature. For the purpose of SALN, the kind of real properties are classified according to their use: residential, commercial, agricultural, industrial, or mixed use and the like.

Relatives in the Government – Refer to the declarant's relatives up to the 4th civil degree of relationship, either by consanguinity or affinity, including bilas, inso, and balae.

SALN – Statement of Assets and Liabilities, and Net worth.

Second (2nd) degree of affinity – Includes the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law and grandson-in-law.

Second (2nd) degree of consanguinity - Includes the declarant's brother, sister, grandmother, grandfather, grandson and granddaughter.

Third (3rd) degree of affinity – Includes declarant's nephew-in-law, niece-in-law, uncle-in-law, aunt-in-law.

Third (3rd) degree of consanguinity – Includes the declarant's nephew, niece, uncle and aunt.

V. COVERAGE

This guidelines shall cover all Plantilla-based personnel without distinction on the nature of appointment, rank, status or salary.

VI. REVIEW AND COMPLIANCE COMMITTEE

A Review and Compliance Committee (RCC) shall undertake the following duties and responsibilities:

1. Review and evaluate the SALN submissions if the same has been submitted on time, complete and in proper form;
2. Prepare a list of the following employees, in alphabetical order, to the Head of Agency, copy furnished, as may be applicable, the Civil Service Commission, the Office of the Ombudsman, on or before April 30 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.
3. Render an opinion interpreting the provisions on review and compliance procedure in the filing thereof.

SALN Review and Compliance Committee:

Chairperson:	ROSEMARIE F. ANDRES Chief, Administrative and Financial Management Division
Vice Chairperson:	JERRY A. BERNADAS Chief, Engineering and Watershed Management Division
Member:	FLOYD M. MENDEZ Head, Finance Section
Secretariat:	GRETCHEN N. BAGHARI Head, Human Resource Management Section
	JOLYN H. MENDEZ Head, Procurement Unit

VII. GENERAL GUIDELINES

1. Filing and Submission of SALN

- A. All Plantilla personnel/employees shall file under oath, their SALN and Disclosure of Business Interest and Financial Connections with the HRM Office to wit:
 - a.1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of office;
 - a.2. Before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year;
 - a.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. Plantilla personnel/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 as “N/A” or “not applicable”
- C. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.

2. Contents of the SALN

A. Basic Information

- a.1. In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital property, if there are any.
- a.2. The change of civil status of the declarant after December 31 of the preceding year shall not affect the nature of the properties declared.
- a.3. The declarant shall provide information on his/her address.
- a.4. Declarant must provide the information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate

B. Asset, Liabilities, and Net Worth

- b.1. 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. 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.
- b.2. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.

C. Real Properties

- c.1. The declarant shall indicate those 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 eighteen (18) years of age and living in the declarant’s household. Furthermore, real properties already covered by a deed of sale, inherited or subject of an extra-judicial settlement of estate but not yet titled under declarant’s name shall also be disclosed.
- c.2. In the 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 the tax declaration thereof must be declared.

D. Personal Properties

- d.1. Personal properties collectively acquired or are of minimal value may be declared generally or collectively. In which case, the declarant may write/indicate “various years” under the column for Year Acquired.

d.2. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his/her share in the property.

d.3 With regard to properties subject to a contract to sell, the amount already paid shall be declared as personal property.

d.4. Properties which are subject of either a chattel or 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.

E. Liabilities

e.1. Under liabilities, the nature of liability, name of creditors and the outstanding balance shall be indicated. The outstanding balance shall be indicated. The outstanding balance refers to the amount of money that is still due as of December 31 of the preceding calendar year.

F. Financial and Business Interest

f.1 The declarant, including that of 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 also indicate the business address, nature of business interest and/or financial connection, and date of acquisition of interest or connection.

G. Relatives in Government

g.1. The declarant shall disclose his/her relatives in the government within the fourth (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 office/agency and address.

g.2. In case the declarant and his/her spouse jointly file their SALN, they shall indicate all their relatives within the fourth (4th) civil degree, either by consanguinity or affinity, and shall include the above-mentioned information.

H. Other Matters

h.1. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.

h.2. If the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.

h.3. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.

3. Ministerial Duty of the Review and Compliance Committee to Issue Compliance Order

Immediately upon receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the RCC Chairman 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-extendable period of three (3) days from the 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.

4. Sanction for Failure to Comply/Issuances 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 Chairman 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 Rules of Administrative Cases in the Civil Service. The offense for failure to file SALN shall be:

1 st offense	Suspension of one (1) month and one (1) day to six (6) months
2 nd offense	Dismissal from the service

5. Transmittal of all submitted SALNs to the concerned agencies on or before April 30

The HRM Office shall transmit all original copies of the SALNs received to the concerned agencies on or before April 30 of every year.

VIII. CONFIDENTIALITY OF RECORDS

Access to or reproduction of the duly submitted SALN shall be subject to the following:

1. That any person requesting for a copy of the SALN submit a duly approved request specifying the purpose for the same;
2. That the request has been approved by the Head of the Agency;
3. That any person requesting for a copy of the SALN shall be required to pay a reasonable fee to cover the cost of reproduction and mailing of such statement, as well as the cost of certification;
4. That the request thereof is for a legitimate purpose;
5. That the SALNs to be accessed shall be available for inspection at reasonable hours;
6. That the SALN be available for copying within ten (10) days after it has been filed in the proper government agencies;
7. That the request for a copy of the SALN of any TCWD official or employee be subject to the pertinent CSC rules on the matter or laws which regulate the flow of information most especially the Data Privacy Act of 2012.

IX. REPEALING CLAUSE

All previous TCWD issuances inconsistent herewith are deemed modified, repealed or superseded.

X. SEPARABILITY CLAUSE

Any part or provision of this internal guidelines which is rendered invalid, ineffective or inconsistent with subsequent issuance/s, provisions not affected thereby shall remain in force and effect unless expressly repealed, modified or superseded.

XI. SAVING CLAUSE

Provisions of this internal guidelines is supplementary in character to valid and existing laws, rules and regulations issued by oversight agencies.


Cases not covered by this internal guidelines or any other clarifications shall be referred to the Office of the Head of the Agency through the Review and Compliance Committee, for resolution and/or appropriate action.

XII. EFFECTIVITY

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


EULOGIO D. MILLA, CE, ASEAN Eng.
General Manager

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WALDERICO R. BONIFACIO
BOD Chairman