

# MEMORANDUM ORDER NO. 2021 – 007A

January 19, 2021

TO: ALL MUNICIPAL OFFICIALS & LOCAL GOVERNMENT EMPLOYEES  
This Local Government Unit

FROM: THE LOCAL CHIEF EXECUTIVE  
This Municipality

SUBJECT: ESTABLISHING THE GUIDELINES IN THE FILLING OUT OF THE STATEMENT OF ASSETS, LIABILITIES & NETWORTH (SALN) AND CREATION OF THE REVIEW AND COMPLIANCE COMMITTEE OF THIS LOCAL GOVERNMENT

## SECTION I. BACKGROUND & RATIONALE OF THE MEMORANDUM

### I – LEGAL BASES

1. Republic Act No. 6713 otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees;
2. Republic Act 3019 (Anti-Graft Corrupt Practices Act);
3. CSC Memorandum Circular No. 10 series of 2006 on the "Review and Compliance Procedure in the Filing and Submission of SALN; and
4. CSC Resolution No. 1300455 dated March 4, 2013 on the "Review and Compliance Committee for the SALN";

### II – COVERAGE

All officials and employees of the local government of Monkayo holding elective/appointive positions and employees under the status of coterminous, career and non-career regardless of status of employment.

### III – OBJECTIVES

The Constitution of the Republic of the Philippines requires public officers and employees to submit upon assumption to 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 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 a need to establish a review and compliance procedure in the filing and submission thereof to the concerned agency.

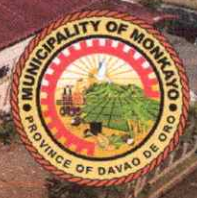
### IV – SALIENT FEATURES

1. The SALN Form has been made user friendly so it is easy to fill out;
2. There is a portion where spouses who are both government employees may indicate whether they are filing jointly or separately;
3. In the declaration of real properties, the form requires the exact location of the property;
4. The form clarifies that the Assessed Value and Current Fair Market Value should be based on what is stated in the Tax Declaration of Real Property;
5. The identification of relative is required to be "to the best of knowledge", while all other declarations are required to be true and detailed.

### V – GUIDELINES

1. All Plantilla-based personnel shall file under oath their SALNs and Disclosure of Business Interest and Financial Connections in four (4) original copies for submission to the MHRMO;
2. Casual employees are also required to file their SALNs for records purposes;
  - Within thirty (30) days after assumption into office, statements of which must be reckoned as of his/her first day of service;
  - On or before March 31 of every year thereafter, statements of which must be reckoned as of the end of the preceding year;

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- Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day in office;
3. Employees are strictly required to fill in all applicable information needed and/or make a true and detailed statement in their SALNs. Items not applicable should be marked Not Applicable (N/A);

**SECTION II. COMPOSITION OF THE REVIEW AND COMPLIANCE COMMITTEE**

CHAIRPERSON: Municipal Administrator  
 MEMBERS: Highest Ranking HRMO  
 Municipal Accountant  
 Monkayo Employees' Union (MEU) President  
 SECRETARIAT: HRMO Staff/ Personnel Inspection and Audit Team

**SECTION III. 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 Agency on or before April 30 of every year.

- Those who filed their SALNs with complete data;
- Those who filed their SALNS but with incomplete data; and
- Those who did not file their SALNs.

**SECTION IV. 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 SALNs to correct/supply the desired information and those who did not file/submit their SALNs to comply within the non-extendible period of three (3) days from receipt of the 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 succeeding SALN.

**SECTION V. 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 of the evidence so warrants, proceed with the conduct of the Administrative Proceedings pursuant to the 2017 Revised Rules on Administrative Cases in the Civil Service. The offense of failure to file SALN shall be:

- 1<sup>ST</sup> OFFENSE: SUSPENSION OF ONE (1) MONTH AND ONE (1) DAY TO SIX (6) MONTHS
- 2<sup>ND</sup> OFFENSE: DISMISSAL FROM THE SERVICE

**SECTION VI. TRANSMITTAL OF ALL SUBMITTED SALNs TO THE CONCERNED AGENCIES ON OR BEFORE JUNE 30 OF EVERY YEAR**

The Municipal Human Resource Management Office (MHRMO) shall transmit all original copies of the SALNs to appropriate and concerned agencies on or before June 30 of every year.

This Order shall take effect immediately and shall remain in full force unless otherwise amended, modified or repealed accordingly.

For your information and guidance.

**RAMIL L. GENTUGAYA**  
Municipal Mayor

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