



Statement of Assets, Liabilities and Net Worth and its Guidelines

What is the SALN?

- statement of assets, liabilities and net worth;
- disclosure of financial connections or business interests;
- identification of relatives within the fourth degree of consanguinity or affinity, which also include *bilas*, *balae* and *inso*





REVISED SALN FORM

CSC Resolution No. 1500088 dated January 23, 2015

CSC Resolution No. 1300173 dated January 24, 2013

PAGBA 4th Quarter Seminar & Meeting
November 22, 2018, Davao City

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____
 (Required by R.A. 6713)

Notes: Husband and wife who are both public officials and employees may file the required statements jointly or separately.
 Joint Filing Separate Filing Not Applicable

DECLARANT: _____ **POSITION:** _____
 (Family Name) (First Name) (M.I.) **AGENCY/OFFICE:** _____
ADDRESS: _____ **OFFICE ADDRESS:** _____

SPOUSE: _____ **POSITION:** _____
 (Family Name) (First Name) (M.I.) **AGENCY/OFFICE:** _____
OFFICE ADDRESS: _____

UNMARRIED CHILDREN BELOW EIGHTEEN (18) YEARS OF AGE LIVING IN DECLARANT'S HOUSEHOLD

NAME	DATE OF BIRTH	AGE

ASSETS, LIABILITIES AND NET WORTH

(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)

1. ASSETS

a. Real Properties*

DESCRIPTION <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As shown in the Tax Declaration of Real Property)</small>	<small>(As shown in the Tax Declaration of Real Property)</small>	YEAR	MODE	

Subtotal: _____

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: _____

TOTAL ASSETS (a+b): _____

* Additional sheet/s may be used, if necessary.

2. LIABILITIES*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

NET WORTH : Total Assets less Total Liabilities = _____

* Additional sheet/s may be used, if necessary.

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant /Declarant's spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant's Household)

I/We do not have any business interest or financial connection.

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Riles, Riles and Inas)

I/We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

I hereby certify that these are true and correct statements of my assets, liabilities, net worth, business interests and financial connections, including those of my spouse and unmarried children below eighteen (18) years of age living in my household, and that to the best of my knowledge, the above- enumerated are names of my relatives in the government within the fourth civil degree of consanguinity or affinity.

I hereby authorize the Ombudsman or his/her duly authorized representative to obtain and secure from all appropriate government agencies, including the Bureau of Internal Revenue such documents that may show my assets, liabilities, net worth, business interests and financial connections, to include those of my spouse and unmarried children below 18 years of age living with me in my household covering previous years to include the year I first assumed office in government.

Date: _____

 (Signature of Declarant)

 (Signature of Co-Declarant/Spouse)

Government issued ID: _____
 ID No.: _____
 Date issued: _____

Government issued ID: _____
 ID No.: _____
 Date issued: _____

SUBSCRIBED AND SWORN to before me this ____ day of _____, affiant exhibiting to me the above-stated government issued identification card.

 (Person Administering Oath)

Legal Basis

- **Republic Act No. 6713**
(Code of Conduct and Ethical Standards for Public Officials and Employees)
- **1987 Philippine Constitution**

Who are required to file?

- **All officials and employees of:**
 - national and local governments
 - state universities and colleges, and
 - government-owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter

Who are exempted from filing?

A close-up photograph of a person's hand holding a black pen with a gold nib, writing on a white document. The document has some faint, illegible text on it. The background is blurred.

- Those serving in honorary capacity;
- Laborers; and
- Casual or temporary workers.

However, those holding career positions under temporary status are required to file their SALN.

When to file?

**Within 30 days upon
assumption of office**

**on or before April 30
(Annual filing)**

SWORN STATEMENT OF ASSETS,

As of _____

(Required by R.A. 6713)

**Within 30 days after
Separation from service**





How does one fill out the SALN Form?

Fill it out together with the Guidelines which was arranged to match the sequence of information needed from the declarant.

Public Hearing Seminar & Meeting
November 22, 2018, Davao City

GUIDELINES IN THE FILLING OUT OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

I. OBJECTIVES

- To enjoin all public officers and employees to declare and submit annually a true, detailed and sworn statement of their assets, liabilities and net worth, including disclosure of business interests and financial connections, and to declare to the best of their knowledge their relatives who are in government service;
- To ensure that the assets, liabilities, net worth, financial connections and business interests of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household are also disclosed.

II. SCOPE

All officials and employees of national and local governments, including state universities and colleges, and government-owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter, shall be covered by these guidelines.

GOCC refers to any agency organized as a stock or nonstock corporation, vested with functions relating to public needs whether governmental or proprietary in nature, and owned by the Government of the Republic of the Philippines directly or through its instrumentalities either wholly or, where applicable as in the case of stock corporations, to the extent of at least a majority of its outstanding capital stock.

Those serving in honorary capacity, laborers and casual or temporary workers are exempted from filing the SALN. However, those holding career positions under temporary status are required to file their SALN.

III. RULES IN ACCOMPLISHING THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

A. APPLICABLE LAW

For purposes of declaring one's assets, liabilities and net worth, the governing law shall be Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____

(Required by R.A. 6713)

Note: Husband and wife who are both public officials and employees may file the required statements jointly or separately.
 Joint Filing Separate Filing Not Applicable

DECLARANT: _____ POSITION: _____
(Family Name) (First Name) (M.I.) AGENCY/OFFICE: _____
ADDRESS: _____ OFFICE ADDRESS: _____
SPOUSE: _____ POSITION: _____
(Family Name) (First Name) (M.I.) AGENCY/OFFICE: _____
OFFICE ADDRESS: _____

UNMARRIED CHILDREN BELOW EIGHTEEN (18) YEARS OF AGE LIVING IN DECLARANT'S HOUSEHOLD

NAME	DATE OF BIRTH	AGE
_____	_____	_____
_____	_____	_____

ASSETS, LIABILITIES AND NETWORTH

(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)

1. ASSETS

a. Real Properties*

DESCRIPTION (e.g. lot, house and its improvements and accessories)	KIND (e.g. residential, commercial, industrial, agricultural and mixed use)	EXACT LOCATION	ASSESSED	CURRENT FAIR	ACQUISITION		ACQUISITION COST
			VALUE	MARKET VALUE	YEAR	MODE	

Subtotal: _____

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: _____

TOTAL ASSETS (a+b): _____

* Additional sheet/s may be used, if necessary.

CSC Resolution No. 1300173 dated January 24, 2013

Basic Information

Revised as of January 2015
Per CSC Resolution No. 1500088
Promulgated on January 23, 2015

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____

(Required by R.A. 6713)

Note: *Husband and wife who are both public officials and employees may file the required statements jointly or separately.*

Joint Filing *Separate Filing* *Not Applicable*

DECLARANT: _____
(Family Name) (First Name) (M.I.)

ADDRESS: _____

SPOUSE: _____
(Family Name) (First Name) (M.I.)

POSITION: _____

AGENCY/OFFICE: _____

OFFICE ADDRESS: _____

POSITION: _____

AGENCY/OFFICE: _____

OFFICE ADDRESS: _____

Basic Information

If DECLARANT is

- single or
- married but whose spouse is not in the government service

Tick off the box marked as **“Not Applicable.”**

Declarant's Children



UNMARRIED CHILDREN BELOW EIGHTEEN (18) YEARS OF AGE LIVING IN DECLARANT'S HOUSEHOLD

NAME	DATE OF BIRTH	AGE
_____	_____	_____
_____	_____	_____
_____	_____	_____

- **unmarried children;**
- **below 18 years; and**
- **living in declarant's household**

Assets, Liabilities and Net Worth

A close-up photograph of a person's hand holding a black pen with a gold nib, writing on a white document. The document has some faint, illegible text on it. The background is blurred, showing what appears to be a desk or table.

- **Must be a true and complete declaration**
- **Assets, liabilities, business interests and financial connections of:**
 - **Declarant**
 - **Declarant's spouse**
 - **Unmarried children below 18 years and living in declarant's household**

Assets, Liabilities and Net Worth



Revised on January 2015
Per CSC Resolution No. 130008
Printed on January 28, 2015

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH
As of _____
(Sample additional sheet/s for the exclusive properties of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household)

NAME: _____ POSITION: _____
(Family Name) (First Name) (M.I.) AGENCY/OFFICE: _____

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

DESCRIPTION <small>(i.e. lot, house and lot, condominium and improvements)</small>	KIND <small>(i.e. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As Based in the Tax Declaration of Real Property)</small>		YEAR	MODE	

b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

Additional sheet for

- declarant's spouse; and
- unmarried children below 18 years of age living in the household

Assets, Liabilities and Net Worth

A close-up photograph of a hand holding a black pen with a gold nib, writing on a document. The document has some faint, illegible text on it. The background is blurred, showing what appears to be a desk or table.

- Properties of children are excluded from the computation of the net worth
- Paraphernal or capital properties of spouse are also excluded from the computation of net worth

Spouses who are both public officers or employees



- **In case of separate filing**
 - paraphernal or capital properties shall not be included in the computation of the declarant's net worth
- **In case of joint filing**
 - the total assets of the spouses shall include their respective paraphernal or capital properties

Real Properties

ASSETS, LIABILITIES AND NETWORTH

(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)

1. ASSETS

a. Real Properties*

DESCRIPTION <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	

- Refer to properties which are immovable by nature
- Include properties within and outside the Philippines

Real Properties

1. ASSETS

a. Real Properties*

DESCRIPTION <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	

- **DESCRIPTION** - land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.
- **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
 - ❖ may be declared separately or together with the land to which it is attached

Real Properties



- Location – must be the exact location
- In all real properties, the fair market value and assessed value as found in the tax declaration shall be declared.

1. ASSETS

a. Real Properties*

DESCRIPTION (e.g. lot, house and lot, condominium and improvements)	KIND (e.g. residential, commercial, industrial, agricultural and mixed use)	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			(As found in the Tax Declaration of Real Property)		YEAR	MODE	

Personal Properties

- 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

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT
		Subtotal :
		TOTAL ASSETS (a+b):

Acquisition Cost

1. ASSETS

a. Real Properties*

DESCRIPTION <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	

- **ACQUISITION COST –**
 - amount of money paid to acquire or own something
 - amount of expenses incurred for improvements introduced on a real property
 - In the case of properties received gratuitously, e.g. donation or inheritance, **no acquisition cost shall be declared**

Declaration of Assets

- **CO-OWNED PROPERTIES** - declarant shall disclose the proportionate amount of his share in the property
- **PROPERTIES SUBJECT OF A CONTRACT TO SELL** - the amount already paid shall be declared as personal property
- **MORTGAGED PROPERTY** – the actual purchase price is the acquisition cost, to be declared under real property

Liabilities

2. LIABILITIES*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE
<ul style="list-style-type: none">• Refer to financial liability or anything that can result to a transfer or disposal of an asset.		

NET WORTH : Total Assets less Total Liabilities =

- **NATURE OF LIABILITY** - type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal, multi-purpose, salary, calamity loan and the like
- **OUTSTANDING BALANCE** - amount of money that one still owes on the loan as of December 31 of the preceding calendar year

1. ASSETS

a. Real Properties*

DESCRIPTION <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	
HOUSE & LOT	RESIDENTIAL	123 IBP Road, OC	500 000.00	750,000.00	2008	sale	1,500,000.00
LOT	AGRICULTURAL	Sito 1, Brgy. Narra, San Ildefonso, Bulacan	200,000	400, 000	2012	inheritance	0
						Subtotal:	1,500,000

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT
Condominium (Contract to Sell)	2010	200,000.00
		Subtotal : 200, 000.00
		TOTAL ASSETS (a+b): 1,700,000.00

* Additional sheet/s may be used, if necessary.

2. LIABILITIES*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE
Real Estate Mortgage	Land Bank of the Philippines	600,000.00
Contract to Sell	XYZ Land Inc.	800,000.00
		TOTAL LIABILITIES: 1,400,000.00
NET WORTH : Total Assets less Total Liabilities =		300,000.00

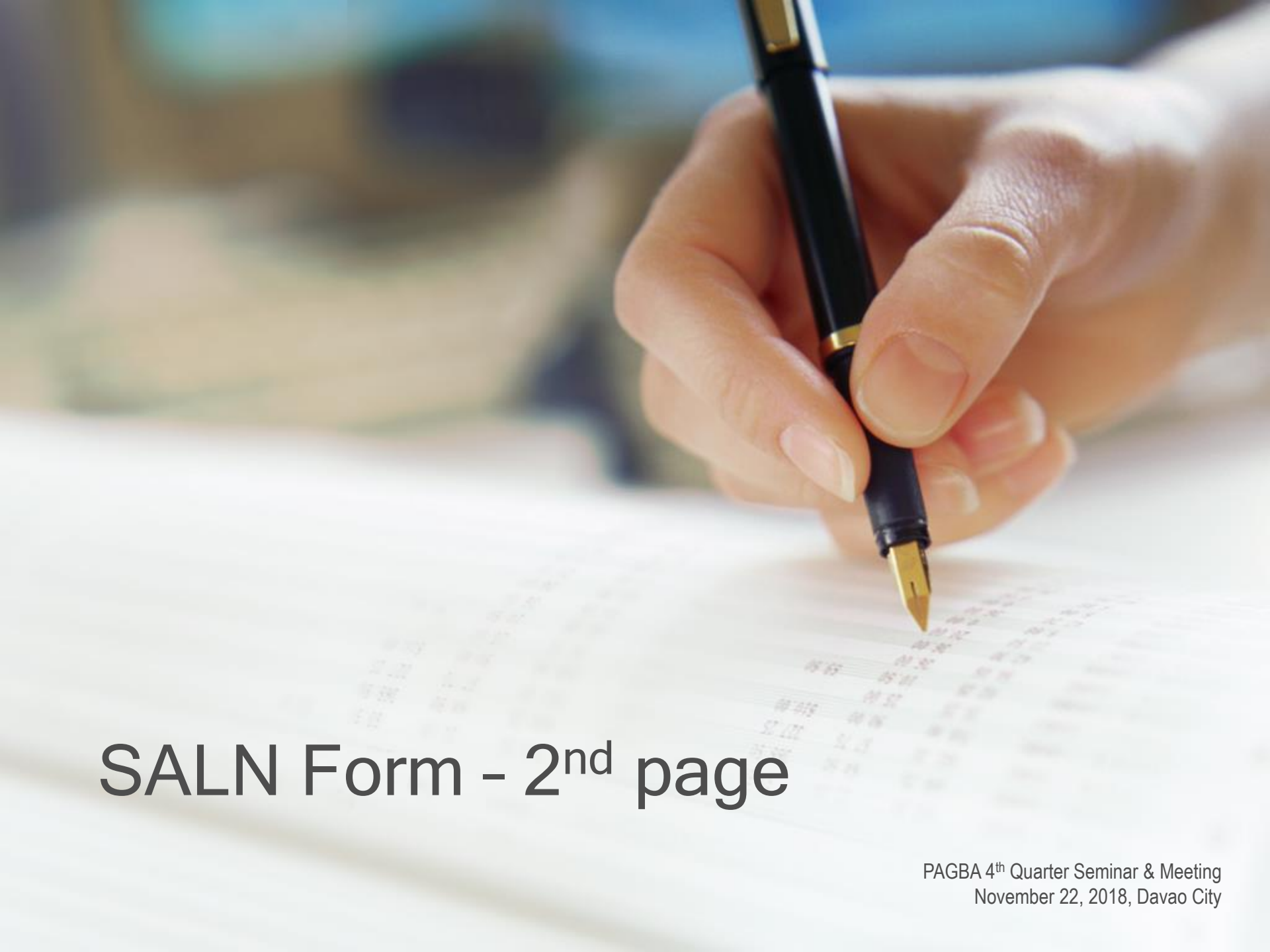
Computation of Net Worth



- **NET WORTH** - sum of all assets (real and personal) 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

What are excluded in the computation?

- **Properties of unmarried children below 18 years of age living in the declarant's household**
- **Paraphernal or capital properties of declarant's spouse**



SALN Form - 2nd page

Business Interests/ Financial Connections and Relatives in the Government

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant / Declarant's spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant's Household)

I/ We do not have any business interest or financial connection.

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Inso)

I/ We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

Business Interests / Financial Connections

- **BUSINESS INTERESTS** - declarant's existing interest in any business enterprise or entity, aside from his/her income from government
- **FINANCIAL CONNECTIONS** - 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

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

Relatives in the Government



RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Inso)

I/ We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

Relatives Within the 4th Degree

A close-up photograph of a hand holding a black pen with a gold nib, writing on a white document. The document has some faint, illegible text on it. The background is blurred, showing what appears to be a desk or table.

- **AFFINITY** - relationship of a husband to the blood relatives of his wife, or a wife to the blood relatives of her husband
- **CONSANGUINITY** - relationship by blood from the same stock or common ancestor

Relatives Within the 4th Degree



	Consanguinity	Affinity
1st degree	Parents Children	Parents-in-law
2nd degree	Grandparents Grandchildren Siblings	Grandparents-in-law Brother-in-law Sister-in law

Relatives Within the 4th Degree



	Consanguinity	Affinity
3rd degree	Uncle/Aunt Nephew/Niece	Uncle/Aunt-in-law Nephew/Niece-in-law
4th degree	1st Cousin	1st Cousin-in-law

Who else are included?

A close-up photograph of a hand holding a black pen with a gold nib, writing on a white document. The document has some faint, illegible text on it. The background is blurred, showing what appears to be a desk or table.

- ***Balae***
 - a parent of the declarant's son-in-law or daughter-in-law
- ***Bilas***
 - declarant's brother-in-law's wife or sister-in-law's husband
- ***Inso***
 - appellation for the wife of an elder brother or male cousin

Certification and Signature



I hereby certify that these are true and correct statements of my assets, liabilities, net worth, business interests and financial connections, including those of my spouse and unmarried children below eighteen (18) years of age living in my household, and that to the best of my knowledge, the above-enumerated are names of my relatives in the government within the fourth civil degree of consanguinity or affinity.

I hereby authorize the Ombudsman or his/her duly authorized representative to obtain and secure from all appropriate government agencies, including the Bureau of Internal Revenue such documents that may show my assets, liabilities, net worth, business interests and financial connections, to include those of my spouse and unmarried children below 18 years of age living with me in my household covering previous years to include the year I first assumed office in government.

Date: _____

<i>(Signature of Declarant)</i>		<i>(Signature of Co-Declarant/ Spouse)</i>	
Government Issued ID:		Government Issued ID:	
ID No.:		ID No.:	
Date Issued:		Date Issued:	

Certification and Signature

- Declaration should be true and correct statements
- Identification of the relatives is only to the best of the declarant's knowledge
- Both spouses should sign, whether in the government or private sector
- If signature cannot be acquired, an explanation should be attached

Pagination

- The format should indicate the total number of pages of the SALN in case additional sheets are used
- Such as:
 - Page 1 of 3
 - Page 2 of 3
 - Page 3 of 3
- **PURPOSE:** To avoid insertions or pulling out of pages.

Who can administer oath?

- **The heads of agencies**
 - Head of agency shall include the head of office and/or the head of regional offices
- **Those authorized by the head of agency to administer oath**
- **Those authorized by law to administer oath, i.e. notaries public**

The authority to administer oath must be in writing.

Other reminders

- **No unnecessary markings.**
- **Fill all applicable information. Otherwise, write “not applicable” or “N/A.”**
- **Filling up the form may be handwritten, computerized or typed.**
- **Handwriting must be legible.**



Review and Compliance Procedure

PAGBA 4th Quarter Seminar & Meeting
November 22, 2018, Davao City

April 30 of every year

- **Filing and submission of the SALNs within the agency**
- **Personnel/Administrative Division or Unit/HRMO** (MC No. 10, s. 2006)

Review and Compliance Committee

(CSC Res. 1300455 dated March 4, 2013)

- **RCC shall be composed of one (1) Chairman and two (2) Members**
- **Main responsibility : to evaluate the SALN Form if the same has been submitted**
 - on time
 - complete and
 - in proper form

Review and Compliance Committee

(CSC Res. 1300455 dated March 4, 2013)

RCC shall also prepare a list of the following employees:

- 1. Those who filed with complete data;**
- 2. Those who filed with incomplete data;**
- 3. Those who did not file.**

To be submitted to the Head of Agency, copy furnished the CSC, on or before **May 15 of every year.**

Amendment to CSC MC No. 10, s. 2006*



Section 3. Ministerial Duty of the Head of Office to Issue Compliance Order.

Within five (5) days from 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 thirty (30) days from receipt of the said Order.”

Review and Compliance Procedure

- Transmittal of original SALNs on or before June 30 of every year to the proper repository agencies

Violations of Public Officers

A close-up photograph of a person's hand holding a black pen with a gold nib, writing on a white document. The document has some faint, illegible text on it. The background is blurred, showing what appears to be a desk or office environment.

- **Failure of an official or employee to submit his/her SALN; and**
- **Failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN**

Penalties

- **FIRST OFFENSE**
 - suspension of one (1) month and one (1) day to six (6) months
- **SECOND OFFENSE**
 - dismissal from the service

Violation of Head of Agency



- **SIMPLE NEGLIGENCE OF DUTY**

- failure to comply with CSC Memorandum Circular No. 10, s. 2006, in relation to the Review and Compliance Procedure in the Filing and Submission of the SALN Form

- **PENALTY**

- **FIRST OFFENSE** : suspension of one (1) month and one (1) day to six (6) months
- **SECOND OFFENSE**: dismissal from the service

Amendment to CSC MC No. 10, s. 2006



Failure to file SALN includes:

- failing to comply within the thirty (30) day period required under Section 3 of the amendment; and
- Submission of the SALN beyond thirty (30) day period.



THANK YOU!