



Republic of the Philippines
DEPARTMENT OF FINANCE

Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

DEPARTMENT ORDER NO. 045.2015
15 April 2015

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

Legal Bases :

- 1) Rule VII, Public Disclosure of RA 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees)
- 2) CSC Memorandum Circular No. 10, s. 2006
- 3) CSC Memorandum Circular No. 2, s. 2013
- 4) CSC Memorandum Circular No. 3, s. 2013

I. Filing of SALN

All DOF officials and employees shall file their Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections (SALNs):

- a) Within thirty (30) days after assumption of office, statements of which must be reckoned as of the first day of service of said official or employee;
- b) On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and
- c) Within thirty (30) days after separation from the service, statements of which must be reckoned as of the last day of office of said official or employee.

II. Duties of the Chief Administrative Officer / Administrative Officer, Personnel Services Division

Upon receipt of the SALN forms, the responsible officer in the Central Administration Office (CAO), through its Personnel Services Division (PSD), shall evaluate the same to determine whether the official or employee has properly accomplished said form. A SALN form 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).

For this purpose, the current Chief Administrative Officer of PSD shall be deemed the “responsible officer” herein referred to, unless the Undersecretary for the Policy Development and Management Services Group designates a different officer, as may be appropriate and necessary.

III. Timeline for Annual Filing of SALN

March 15 Issuance of memorandum by the Director, Central Administration Office (CAO) with attached SALN form enjoining all officials and employees to file and submit their SALN on or before April 30

April 30 Deadline for filing and submission of SALN of Officials (Secretary, Undersecretary, Assistant Secretary) to the Office of the President

Deadline for filing and submission of SALN of employees (Directors and below) to the PSD

May 1-15 Review and evaluation by the PSD of individual SALNs filed as to timeliness, completeness and propriety of form

May 15 Submission of List of Employees (Compliance/Non-Compliance/ Incomplete SALN) (the “List”) by the PSD to the Review and Compliance Committee (RCC)

The Secretary of Finance shall issue a *Compliance Order*, upon recommendation of the RCC, within five (5) days from notification of such recommendation and receipt of the List. The *Compliance Order* shall require (i) those who failed to submit their SALN and (ii) those who have incomplete data therein, to submit their SALN or to provide the lacking data, as appropriate. The officials or employees, to whom the order is directed/addressed, shall be given a non-extendable period of thirty (30) days from receipt of the order within which to comply.

June 20 Submission by the PSD to the RCC of another list showing the names of persons who failed to comply within the 30-day period

The RCC shall recommend to the Secretary of Finance the issuance of *Show Cause Order*, directing the official or employee concerned to submit a comment or counter-affidavit regarding his/her failure to correct or submit his/her

SALN. If the evidence so warrants, the proper administrative proceedings shall be conducted pursuant to the Revised Rules on Administrative Cases in the Civil Service (RRACS), Civil Service Commission (CSC) Resolution No. 1101502 dated November 8, 2011.

Officials and employees who fail to comply within the 30-day period required under CSC Memorandum Circular No. 3, s. 2013, or who submit their SALN beyond the said period, shall be considered as not having filed their SALN and shall be made liable for the offense of **Failure to File SALN**, which is punishable under Rule X, Section 46(D)(8) of the RRACS. The RCC shall determine whether or not the employee shall be held administratively liable and make the corresponding recommendation to the Secretary of Finance.

Failure to file SALN is punishable by the following penalties:

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

June 30

Deadline for officials/employees holding the positions of Director and below to submit their SALN to the CSC, in accordance with Rule VII, Section 5 of the Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees. Copies of the SALNs shall also be submitted to the Revenue Integrity Protection Service (RIPS).

The Revised SALN Form and the Guidelines in filling out the same, as prescribed under CSC Memorandum Circular No. 2, s. 2013 shall be adopted by the DOF.

The RCC shall monitor, determine, and evaluate whether the SALN of DOF Officials and employees have been submitted on time, are complete, and in proper form.

This Order shall take effect immediately and all concerned shall be guided accordingly.


CESAR V. PURISIMA
Secretary

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