



MAY 04 2021

MEMORANDUM CIRCULAR NO. 12  
Series of 2021

RE : REVIEW AND COMPLIANCE PROCEDURES FOR STATEMENT OF ASSETS,  
LIABILITIES AND NET WORTH (SALN)

### 1. BACKGROUND / RATIONALE

The 1987 Constitution of the Republic of the Philippines requires public officers and employees to submit upon assumption of office and during such period as may be required by law sworn declaration of their Assets, Liabilities and Net Worth (SALN).

Rule VII of the "Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees" (RULES) requires public officials and employees to accomplish and file under oath their Statement of Assets, Liabilities and Net Worth (SALN) and disclosure of business interests, including those of their spouses and unmarried children under the age of eighteen (18) living in their households.

Further, the guidelines issued by the Inter-Agency Task Force on the Results Based Performance Management System (RBPMS) on May 28, 2018 requires the establishment and conduct of Agency Review and Compliance Procedures of SALN pursuant to Section 10 of the Code of Conduct and Ethical Standards for Public Officials and Employees (RA No. 6713) and CSC Resolution Nos. 1300455 and 1500088. The same guidelines require that the Review and Compliance Procedures of SALN issued by the Agency's SALN Review and Compliance Committee be cascaded to all employees.

### 2. OBJECTIVES

- a. To provide guidelines in the review and filing of the Statement of Assets, Liabilities and Net Worth (SALN) of MIAA officials and employees pursuant to existing and pertinent laws and issuances; and
- b. To ensure that SALNs are submitted to concerned agencies on or before the prescribed period as specified in the sections that follow.

### 3. GUIDELINES

#### a. Creation of Review and Compliance Committee

There shall be a Review and Compliance Committee to be created thru the issuance of an Office Order to perform the following functions:

- a.1 Issue a memorandum directing the submission of SALN forms at least 30 days before the deadline.

- a.2 Consolidate and review the submitted SALN forms of MIAA officials and employees and laws, rules, regulations and issuances relative to SALN.
- a.3 Prepare summary list of filers and certification of compliance.
- a.4 Prepare and submit report on SALN compliance for signature of the Head of Agency.
- a.5 Transmit all original copies of the SALN on or before June 30 of every year to the concerned offices, as specified below:

Employee	Repository Agency
Presidential Appointees	<ul style="list-style-type: none"> <li>• Office of the President</li> <li>• 201 File</li> </ul>
Permanent officials and employees	<ul style="list-style-type: none"> <li>• Civil Service Commission - Central Office</li> <li>• 201 File</li> </ul>

- a.6 Provide a copy of the duly-received transmittal letter, Summary List of Filers for the Calendar Year to the Personnel Division.
- a.7 Submit to the CSC-NCR the Certificate of Compliance on SALN signed by the General Manager and eventually for uploading in the MIAA website thru the Management Information Systems Division 7-days upon receipt of the officially received copy from the CSC-NCR.
- a.8 Endorse to the Legal Office for appropriate action, the list of employees who have not submitted their SALN after the transmittal of the same to the CSC-Central Office.
- a.9 Perform other related functions as may be necessary to ensure the agency's compliance with SALN-related concerns.

**b. Issuance of Memorandum for the Submission of SALN**

The Memorandum directing the submission of SALNs shall be issued on February 15<sup>th</sup> of every year. The Memorandum shall remind and update MIAA employees of the general guidelines and any changes in forms or rules and regulations promulgated by the Civil Service Commission or the Office of the Ombudsman on the preparation and/or submission of SALN.

**c. Filing, Submission and Transmittal of SALN**

The duly accomplished SALN must be submitted at the earliest time possible but in no case shall be beyond April 30 of every year to the Personnel Division. This is to provide enough time for the Review and Compliance Committee to review, make necessary recommendations to the filer, if needed, and collate the SALNs. The filer must submit the SALN in three (3) original copies. The deadline shall be strictly observed by all MIAA officials and employees regardless if the declarant is on leave of absence.

**d. Administration of Oath**

The Manager / Officer-In-Charge, Administrative Department shall administer the oath for the SALN of all MIAA officials and employees. The date of oath shall be indicated by the Administering Officer.



**e. Review Procedure**

- e.1 Upon receipt of the accomplished SALN forms, the Personnel Division shall evaluate the same within seven (7) days to determine compliance with the following:
  - The declarant is strictly required to fill in applicable information in the SALN form. Otherwise, such items should be marked with "N/A or not applicable".
  - A declarant who has no business interest and/or relative in the government should tick off the box indicating such information and not write "N/A" in the available blanks.
  - In case the signature of the spouse cannot be secured, an explanation for the purpose should be attached to the SALN.
  - Additional sheets may be used as necessary provided that each page shall contain the printed name and signature of the declarant, with the proper pagination, i.e. page 1 of x number of pages.
- e.2 Any or all changes or revisions in the accomplished and submitted SALN forms shall only be made by the declarant to comply with the conditions set forth.
- e.3 If found non-compliant, the Personnel Division is authorized to return the SALN form and direct the declarant to comply with the conditions set forth.
- e.4 The Personnel Division shall submit to the Review and Compliance Committee a report containing the following:
  - List of employees who filed their SALN, in alphabetical order
  - List of employees who did not file SALN

**4. FAILURE TO COMPLY**

- a. Per 2017 Rules on Administrative Cases in the Civil Service (RACCS) - Rule No. 10 – D.8 Administrative Offenses quoted as follows:

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*Failure to file sworn statement of assets, liabilities and networth and disclosure of business interest and financial connections including those of one's spouse and unmarried children under eighteen (18) years of age living in one's household, the grave offenses shall be punishable by the following:*

- 1<sup>st</sup> Offense - Suspension for one (1) month and one (1) day to six (6) months
- 2<sup>nd</sup> Offense - Dismissal from the service

**5. EFFECTIVITY**

This Memorandum Circular shall take effect immediately and shall remain in force until revoked and/or amended.

**6. REPEALING CLAUSE**

All MIAA orders, memoranda and/or other publications in conflict herewith are superseded.

  
**EDDIE Y. MONREAL**  
General Manager



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