



**REPUBLIC OF THE PHILIPPINES**  
**PROVINCE OF BATAAN**  
**CITY GOVERNMENT OF BALANGA**

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**GUIDELINES IN THE REVIEW AND COMPLIANCE PROCEDURE IN THE FILING  
OF STATEMENT OF ASSETS, LIABILITIES AND NETWORTH AND DISCLOSURE  
OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS**

**I. RATIONALE**

SALN stands for Statement of Assets, Liabilities, and Net Worth. It is a declaration of assets (i.e., land, vehicles, etc) and liabilities (i.e., loans, debts, etc), including business and financial interests, of an official/employee, of his or her spouse, and of his or her unmarried children under 18 years old still living in their parents' households. All business interests and financial connections of public officials and employees must likewise be declared, as well as loans and other financial liabilities. SALN serves as a gauge of one's honesty.

The submission of SALN is required by law under Article XI Section 17 of the 1987 Constitution and Section 8 of Republic Act No. 6713, the "Code of Conduct and Ethical Standards for Public Officials and Employees." It includes a waiver authorizing the Ombudsman or his authorized representatives to attain documents that may show assets, liabilities, net worth, business interests, and financial connections from all appropriate government agencies.

The Civil Service Commission, as the rule-making authority for carrying out the provisions of RA. No. 6713 issued the following Memorandum Circulars which set as guide in the clear implementation of the law:

- CSC Memorandum Circular No. 10 s. 2006 or the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities & Net worth and Disclosure of Business Interests and Financial Connections;
- CSC Memorandum Circular No. 2, s. 2013 or the Revised SALN Form;
- CSC Memorandum Circular No. 3, s. 2013 or the Amendment to the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities & Net worth and Disclosure of Business Interests and Financial Connections; and
- CSC Memorandum Circular No.3, s. 2015 or the Amendment to CSC Memorandum Circular No. 2, s. 2013 (Revised SALN Form).

Filing of the SALN is a serious obligation that everyone in public office should comply with. The public has the right to know what they have and what they owe before joining government, assets, liabilities, net worth and financial and business interests including their spouses and unmarried children below eighteen (18) years of age living in their households and how these are growing or depleting over the years that they are in public service





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## **II. OBJECTIVES**

1. To establish a standard and clear Review and Compliance Procedure in the Filing of Statement Of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections;
2. To ensure that the SALN Review and Compliance Committee and concerned personnel and officials will be properly guided by the standard guidelines;
3. To ensure that all City Officials and Employees will properly declare their assets and income before or after taking government positions.

## **III. COVERAGE**

All public officers and employees of the City Government of Balanga which include Elected Officials, Appointed Employees under Permanent, Temporary, Casual, Co-Terminous, and Contractual status.

## **IV. BASIC POLICIES**

### **A. FILING AND SUBMISSION**

All employees shall file their SALN through the Human Resource Management Office within the following period;

1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of office;
2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year;
3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day of office;

The City HRMO, after the conduct of the thorough evaluation of the Review and Compliance Committee, shall scan the copies of SALN which will be saved under the Filer's name as PDF file with the following file name format: Surname, Given Name Middle Initial. The number of saved documents should be congruent with the list of filers which will be submitted to the Office of the Ombudsman.

### **B. PROCEDURES IN FILING THE SALN**

1. 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 N/A (not applicable).





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2. In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital properties, if there are any. After filing out the form, the spouses may reproduce the SALN Form as the number of copies required, but their signatures should be original in the SALN Form to be submitted to their respective agencies.
3. If the spouse is not a public officer or employee, he/she shall tick off the box marked as “not applicable”.
4. Insurance policies, pensions received and shares of stock are declared as personal properties.
5. Earning and incomes shall either form part of the declarant’s cash on hand or in bank shall be determined as of December 31, of the preceding year.
6. Inherited properties are transferred to the heirs by operation of law. Hence, even without a transfer of the property under the name of the declarant, the latter shall declare his/her share in the inherited properties as his/her asset. For the acquisition cost, the declarant shall state zero (0). For real properties inherited, the declarant is required to provide the assessed value and current fair market value found in the tax declaration of the real properties concerned.
7. Personal loans and the names of creditors shall be declared under liabilities. This includes credit card with the outstanding balance as of December 31 of the preceding year.
8. Business interest refer to declarant’s existing interest in any business enterprise or entity, aside from his/her income from government while financial connections refer 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.

**C. DUTIES AND RESPONSIBILITIES OF THE SALN REVIEW AND COMPLIANCE COMMITTEE**

1. The Review and Compliance Committee shall be designated to receive, through the HRMO, the SALN Form and to evaluate if the same has been submitted on time, complete and in proper form, and render opinion interpreting the provisions on review and compliance procedure.
2. Upon receiving the SALN Forms, the SAN Review and Compliance Committee shall evaluate the same to determine whether statements have been properly accomplished. A SALN has deemed properly accomplished when all applicable information or details required therein are provided by the filer.
3. The Review and Compliance Committee shall prepare a list of the following employees, in alphabetical order to be submitted to the head of agency and copy furnished the Civil Service Commission on or before May 15 of every year:
  - a. Those who filed their SALNs with complete data;



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- b. Those who filed their SALNs but with incomplete data, and
- c. Those who did not file their SALNs.

4. Within five (5) days from receipt of the 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 an non-extendable period of three (3) days from receipt of said order.

**D. SANCTION FOR NON-COMPLIANCE**

Failure to correct/submit SALN in accordance with the procedure and within the given period shall be a ground for disciplinary action. The Head of Office 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 Revised Rules of Administrative Cases in the Civil Service. The offense for failure to file SALN shall be:

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

**E. SUBMISSION**

The HRMO shall transmit all scanned and original copies of the SALNs received to the Deputy Ombudsman for Luzon on or before June 30 of every year.

**V. AMENDMENTS**

Changes and modification to these guidelines are not restricted nor prohibited if such case were already obsolete and needed a new approach of implementing the system.

**VI. EFFECTIVITY**

This guidelines shall take effect immediately.

**FRANCIS ANTHONY S. GARCIA**  
City Mayor