



Republic of the Philippines
Department of Agriculture

PHILIPPINE FIBER INDUSTRY DEVELOPMENT AUTHORITY

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**Review and Compliance Procedures in the Filing, Review, and Submission of the
Statement of Assets, Liabilities and Net Worth (SALN)
As of 10 December 2022**

PURPOSE

To provide guidelines in the filing, review, and submission of the SALN of the officials and employees of the Philippine Fiber Industry Development Authority (PhilFIDA) pursuant to the following laws, rules, and regulations.

REFERENCES

1. Section 17, Article XI of the 1987 Philippine Constitution
2. Republic Act 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees)
3. Republic Act 3019 (Anti-Graft and Corrupt Practices Act]
4. Rule XIV (Discipline) of the Omnibus Rules Implementing Book V of Executive Order 292 and other pertinent Civil Service Commission rules and regulations.
5. CSC Resolution No. 060231 dated 1 February 2006 (Review and Compliance Procedure in the Filing and Submission of the Statements of Assets, Liabilities, and Network)
6. CSC Resolution No. 1300173 dated January 24, 2013 (Use of SALN form) for the year 2012 onwards
7. CSC Resolution No. 1500088 dated 23 January 2015 Amendment t the CSC Resolution No. 1300173; Revised SALN Form

COVERAGE

These procedures shall apply to all PhilFIDA officials and employees in the Central Office and Regional Offices.

RESPONSIBILITIES

1. Officials and Employees shall submit their SALN to the HRMDS/Regional Admin Unit on the prescribed date indicated in the memorandum from the Office of the Agency Head.
2. HRMDS/Regional Amin Unit consolidates the submitted SALN for review of the Review and Compliance Committee (RCC).
3. The Review and Compliance Committee shall be designated and authorized by the head of the agency to review the SALN and evaluate if the same has been submitted on time, complete, and in proper form.
4. The members of the RCC shall be responsible in the conduct of the joint review of the accomplished SALNs.

5. The RCC shall prepare the following :
 - a. Summary List of Filers showing the Net Worth of each employee who filed their SALN.
 - b. Certification /List of Compliant and Non-compliant employees
 - c. Certification/List of employees Who Did Not File SALN
 - d. Certification of the Review and Compliance Committee stating that SALNs submitted/included in the Summary List of Filers were reviewed and found compliant
 - e. Transmittal letter for the Repository Agency
Civil Service Commission for the Central Office
Office of the Ombudsman for the Regional Offices
6. HRMDS/Regional Admin Unit transmits the above-stated documents together with the original copies of the reviewed SALNs to their respective Repository Agency on or before the prescribed date of submission.
7. Perform such other related functions as may be necessary to ensure compliance with SALN requirements/submission.

PROCEDURES

ACTIVITY	OPR
Prepares and issues a memorandum requiring the officials and employees to submit their SALN on or before the prescribed date	HRMDS/Office of the Agency Head
PhilFIDA officials and employees shall accomplish and submit their SALNs on or before the prescribed timeline	Officials and employees
Consolidates the submitted SALN of PhilFIDA officials and employees in the Central Office for review of the Review and Compliance Committee (RCC)	HRMDS
Consolidates the submitted SALN of PhilFIDA officials and employees in the Regional Offices for review of the Review and Compliance Committee (RCC) in the region	Regional Admin Officers/ Head of the Admin Units in the region
The Committee convenes the review of the SALN	RCC (CO and Regional Offices)
Notifies the concerned officials and employees with correction of their SALN, and those who did not file their SALN	RCC/HRMDS/Head of Admin Unit in the region
Prepares necessary communication for SALN Non-Fillers	HRMDS/Regional Admin Units
Prepares the necessary documents required by Repository Agency	RCC/HRMDS/Regional Admin Units
Submits the original SALNs and other documents (soft copy and hard copy) to Repository Agency	HRMDS/Regional Admin Units
Provide the Central Office with the proof of submission to the Regional Repository agency	Regional Admin Officers
Posts the SALN submission compliance of the agency on the Transparency Seal	Planning & PICTU

GUIDE TO THE ACCOMPLISHMENT OF THE SALN

1. SALN may be handwritten, typed, or computerized. If done in handwritten, the handwriting must be eligible.
2. The declarant is strictly required to fill out all applicable information in the SALN form. Otherwise, such items should be marked with "N/A" or "not applicable".
3. Any correction/revision must bear the initials of the declarant.
4. The SALN must have no unnecessary markings
5. Additional sheets may be used if necessary provided that each page shall contain the printed name and signature of the declarant, with proper pagination.
6. Each official/employee must file his/her SALN in three identical copies, originally signed by the declarant and co-declarant/spouse, and duly signed by the authorized Person Administering Oath.
7. For Joint Filing
 - The spouses may accomplish the form and reproduce the same to the number of copies required for both spouses. However, their signature must be original in all copies.

For Joint Filing/Separate Filing

If declarant spouses are both public officials/employees:

- In both cases, the spouses shall declare all their real and personal properties, including respective paraphernal and capital properties, if any, their liabilities, business interest, and financial connections.
- However, in cases of separate filing, paraphernal or capital properties shall not be included in the computation of the declarant's net worth.

If declarant spouse is not in the government service, or if the declarant is unmarried

- For single officials/employees, "N/A" must be indicated for each of the space provided for the name, position, agency/office, and office address of the spouse.
- For officials/employees whose spouse is not a government official/employee, the name, position, agency/office, and office address of the spouse must be supplied as applicable.

8. Declarant's Children

Must include their children, whether legitimate or illegitimate, who are

- Unmarried;
- Below 18 years old; and
- Living in the declarant's household or temporarily staying apart from the declarant's household due to studies

9. Assets

Real properties - refer to properties, within and outside the Philippines, that are immovable by nature, i.e. lot/land, land without building, condominium unit, including improvement/s thereon.

- Exact location of real property must be indicated
- Acquisition year refers to the year when the property was acquired/obtained/owned/ and or when innovations are made
- Acquisition mode refers to the manner how the property was acquired/obtained/owned/ and or when innovations are made
- Acquisition cost refers to the amount of money paid to acquire/obtain, own property, and the amount of expenses incurred for the improvement/s made on the real property. For co-owned property, the declarant shall only disclose a proportionate share hereof on the real property.

Personal properties refers to assets, within and outside the Philippines, that are tangible/movable by nature.

- Those that are already owned by the declarant, his/her spouse/, and/or, his/her unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household.
- It shall also include investments, including the paid amount for properties subject to a contract to sell
- Personal property may include, but shall not limited by the following categories; jewelries, appliances, furniture, motor vehicles, cash in hand, cash in bank, negotiable instruments, securities, bonds, and other tangible properties
- Years acquired refers to the year/s within which the personal property was bought/obtained. If the personal property were collectively acquired or is of minimal value that is declared as a group, "various years" may be indicated.
- Acquisition cost refers to the amount incurred in obtaining the personal property, or its actual money value as in the case of cash on hand
- Total Assets refer to the sum of the subtotal for real and personal properties.

10. Liabilities refer to financial liability or anything that can result in a transfer or disposal of an asset.

- Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG, and others, such as personal/multipurpose/salary/calamity loans, and the like.
- Name of Creditors refer to the person/institution whom/which the financial liability is due
- Outstanding balance refers to the amount that the declarant still owes as of 31 December of the preceding year, or as of the date of assumption/separation, as the case may be. In the case of a contract to sell, outstanding balance refers to the amount yet to be paid as of the date of declaration
- Total liabilities refer to the sum of all outstanding balance
- Net Worth refers to the difference between the Total Assets and the Total Liabilities, which may be positive or negative in value. The amount shall exclude the following:
 - ✓ For non-joint filing, i.e. separate filing or declarant's spouse is not a government employee, the paraphernal or capital properties of declarant's spouse; and
 - ✓ Properties of unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household

11. Business Interests and Financial Connections

- Business Interests refer to the existing interests in any business enterprise or entity of the declarant, his/her spouse, and unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household
- Financial Connection refer to the existing connections with any business enterprise or entity of the declarant, his/her spouse, and unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household, whether as a consultant, adviser, and the like, with an expectation of remuneration for services rendered.

- The box must be ticked off if the declarant, his/her spouse, or unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household do not have any business interests or financial connections
- If there are any business interests or financial connections, the complete name of entity/business enterprise and complete business address thereof must be disclosed.
- Nature of business interest and or financial connections may be any of the following category or the like: proprietor, investor, promoter, partner, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant,/adviser, financial/business consultant
- Date of acquisition of interest or connection refers to the year when the business interest or financial connection was first established

12. Relatives in the Government Service

- Relatives in the government service refer to the declarant's relatives within the 4th degree of consanguinity or affinity, including his/her balae, bilas and inso
- The box must be ticked off to the best of the declarant's knowledge that he/she does not have relatives in the government service.
Consanguinity refers to the declarant's relationship by blood from the common ancestor
Affinity refers to the declarant's relationship as a consequence of marriage.

13. Spouses who are separated in fact or legally separated are still considered husband and wife, hence, the declarant's spouse is still required to sign the SALN form. In case the signature of the spouse cannot be secured, a written explanation therefore must be submitted by the declarant.

14. The administration of oath for the SALN of employees who are abroad or under foreign scholarship shall be done in the Philippine Consular Office or Embassy where they are located. The HRMDS shall issue an advisory for the purpose of compliance of employees who are abroad or under foreign scholarship at the time of filing of SALN.

TIME OF FILING

1. Within thirty (30) days after Assumption of Office, statements of which must be reckoned as of official/employee's first day of service.
2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and
3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of official/employee's last day of office.

SANCTIONS FOR FAILURE TO COMPLY

Failure of an official/employee to correct/submit his/her SALN in accordance with the procedure and within the given period pursuant to the rules and procedures shall be a ground for disciplinary action.



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EXECUTIVE DIRECTOR III