



**Office Order No. 18-346**  
Series of 2018

In the interest of the service and pursuant to Civil Service Commission (CSC) Resolution No. 1300455 directing the creation of a Review and Compliance Committee for the Statement of Assets, Liabilities and Networth (SALN) in all government agencies, the Review and Compliance Committee for the SALN at the Employees' Compensation Commission is hereby constituted as follows:

|                   |   |
|-------------------|---|
| Chairperson:      | Deputy Executive Director                                   |
| Vice Chairperson: | Chief, Appeals Division                                     |
| Members:          | Chief, Administrative Division<br>Head, Internal Audit Unit |
| Secretariat:      | Human Resource Management Officer (HRMO)                    |

The Review and Compliance Committee shall:

1. Authorize the Human Resource Management Officer (HRMO) and HRMO designates to receive and evaluate the accomplished SALN of all ECC employees;
2. The Head of the Agency, Chairperson and Members of the Review and Compliance Committee shall sign the Certification of Compliance as required by the Civil Service Commission.

The Human Resource Management Officer (HRMO) and/or HRMO Designate shall have the following responsibilities:

1. Evaluate as to whether the SALN was submitted on time, has complete data and accomplished using the proper form; and
2. Receive and submit the SALN of the officials and employees of the ECC on the following dates:
  - a) HR- Admin Division – on or before February 28
  - b) Civil Service Commission – March 15
  - c) Office of the President – March 15
  - d) DOLE – HRDS – March 31

The HRMO shall submit the SALN of officials and employees of the ECC to the CSC and the HRDS on or before the aforementioned dates every year, in alphabetical order of:

- i. Those who filed their SALNs with complete data;
- ii. Those who filed their SALNs but with incomplete data; and
- iii. Those who did not file their SALNs.

The HRMO as Secretariat shall:

1. Receive the SALNs and shall consolidate a list of the employees, in alphabetical order, to the Head of the Agency copy furnished the Civil Service Commission on or before 30 June of every year; and
2. Prepare a Transmittal Letter to the Civil Service Commission, Certification of Compliance and the Summary List of Filers (and summary list of those who did not submit, if any).

For guidance and compliance.

  
**STELLA Z. BANAWIS**  
Executive Director

Makati City  
19 February 2018



**OFFICE ORDER NO. 18 - 169**  
**Series of 2018**

**GUIDELINES IN THE FILING OF STATEMENT OF ASSETS,  
LIABILITIES AND NETWORTH (SALN)**

In the interest of the service, and in compliance with Republic Act No. 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees and CSC Resolution No. 1500088 dated January 23, 2018, the following guidelines shall be used in filling up the Statement of Assets, Liabilities and Networth (SALN) of all employees in the ECC:

**I. OBJECTIVES**

1. 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;
2. 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 (GOCCs) and their subsidiaries, with or without original charter, shall be covered under Republic Act No. 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees and CSC Resolution No. 1500088 dated January 23, 2018.

**III. RULES IN ACCOMPLISHING SALN**

**1. Contents of the SALN:**

**a. Basic Information**

- a.1. Spouses who are both in the government service should indicate whether they are filing their SALN jointly or separately;
- a.2. In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital property, if there are any;

- a.3. The change of civil status of the declarant after December 31 of the preceding year shall not affect the nature of the properties declared;
- a.4. The declarant shall provide information on his/her address. However, whenever a third-party requests for a copy of the SALN Form of the declarant, the agency has the option to shade the declarant's address for purposes of security;
- a.5. Declarant must provide the information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate.

**b. Asset, Liabilities and Net Worth**

- b.1. The SALN shall contain a true and complete declaration of assets, liabilities and net worth, including a disclosure of business interests and financial connections of the declarant, his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. It shall also contain a disclosure of the declarant's relatives within the fourth degree of consanguinity and affinity who are in government service;
- b.2. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.

**c. Real Properties**

- c.1. The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years of age and living in the declarant's household. Furthermore, real properties already covered by a deed of sale, inherited or subject of an extra-judicial settlement of estate but not yet titled under declarant's name shall also be disclosed;
- c.2. In the case of properties received gratuitously, e.g. donation or inheritance, no acquisition cost shall be declared. However, the fair market value and the assessed value of said properties as found in the tax declaration thereof must be declared.

**d. Personal Properties**

- d.1. Personal properties collectively acquired or are of minimal value may be declared generally or collectively. In which case, the declarant may write/indicate "various years" under the column for Year Acquired;
- d.2. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his/her share in the property;
- d.3. With regard to properties subject to a contract to sell, the amount already paid shall be declared as personal property;
- d.4. Properties which are subject of either a chattel or real estate mortgage shall be declared in the SALN Form. The acquisition cost to be declared shall be the actual purchase price, and the liability to be declared shall be the outstanding balance of the loan as of December 31 of the preceding year.

**e. Liabilities**

- e.1. Under liabilities, the nature of liability, name of creditors and the outstanding balance shall be indicated. The outstanding balance refers to the amount of money that is still due as of December 31 of the preceding calendar year.

**f. Financial and Business Interest**

- f.1. The declarant, including that of his/her spouse and unmarried children below eighteen (18) years of age living in declarant's household, shall declare their existing interest or connection in any business enterprise or entity, aside from income from government. They shall also indicate the business address, nature of business interest and/or financial connection, and date of acquisition of interest or connection.

**g. Relatives in Government**

- g.1. The declarant shall disclose his/her relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity. The disclosure shall also state his/her relationship with the relative, the position of the relative, as well as the name of office/agency and address;
- g.2. In case the declarant and his/her spouse jointly file their SALN, they shall indicate all their relatives within the fourth civil degree, either by consanguinity or affinity, and shall include the above-mentioned information.

**h. Other Matters**

- h.1. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.
- h.2. If the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.
- h.3. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.

**2. WHEN TO FILE SALN (OMNIBUS RULES, RULE VII, SECTION 1B)**

- a. Employee: On or before 30 April of every year in which the statement must be reckoned as of the end of the preceding year;
- b. New Employee: Within thirty (30) days after hiring, statements must be reckoned as of his first day of service;
- c. Separated Employees: Within thirty (30) days after separation from service, statements must be reckoned as of his last day.

**3. FAILURE TO SUBMIT SALN**

Failure of an official or employee to submit his/her SALN in accordance with the procedure and within the given period and failure to disclose or misdeclaration of any asset, liability, business interest, financial connection,

and relative in the government in his/her SALN shall be ground for disciplinary action sanctioned under Section 8 of R.A. No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.

For guidance and strict compliance.



**STELLA Z. BANAWIS**  
Executive Director

**Makati City**  
**24 February 2018**