

July 9, 2018

SPECIAL ORDER No. 2018-61

TO : All PIDS Staff

Subject : **Creation of the Statement of Assets, Liabilities and Net Worth (SALN) Review and Compliance Committee and Establishment of the Procedure in the Filing and Submission of SALN and Disclosure of Business Interests and Financial Connections of all PIDS Staff**

I. Background

The Statement of Assets, Liabilities and Networth (SALN) contains information of one's assets and liabilities. The filing of SALN is required from all government employees pursuant to Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees). Accordingly, the Civil Service Commission (CSC) is mandated to promulgate the rules and regulation in implementing the provisions of RA 6713. Several issuances have been released by the CSC in the filing and submission of SALN.

While PIDS has been compliant with the submission and filing of the SALN, there is a need to create a SALN Review and Compliance Committee pursuant to CSC Merorandum Circular No. 3, s. 2013 and to establish the Review and Compliance Procedure in the Filling and Submission of the SALN. Furthermore, the establishment of the said procedure is now a requirement for the grant of Performance-Based Bonus for FY 2018 per AO25 Task Force Memorandum Circular No. 2018-1, s. 2018.

II. Legal Basis

1. Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) and Its Implementing Rules and Regulations;
2. CSC Memorandum Circular No. 10, s. 2006 dated April 17, 2006 titled "Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Connections" (CSC Resolution No. 060231 dated February 1, 2006);
3. CSC MC No. 3, s. 2013 titled "Amendment to the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Connections" dated January 24, 2013 (CSC Resolution No. 1300173 dated January 24, 2013 titled "Use of the Statement of Assets, Liabilities and Networth (SALN) Form (for the Year 2012 and Onwards) as amended by CSC Resolution No. 1500088 dated January 23, 2015);

4. CSC Resolution No. 130045 dated March 4, 2013 titled “Review and Compliance Committee for the Statement of Assets, Liabilities and Networth (SALN)”; and
5. Section 50.D. Rule 10 of the 2017 Rules on Administrative Cases in the Civil Service (RACCS).

III. Coverage

All PIDS officials and employees shall file under oath their SALNs and Disclosure of Public Interest and Financial Connections on or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year.

IV. PIDS SALN Review and Compliance Committee

In compliance with the CSC Resolution No. 1300455 dated March 4, 2013 titled “Review and Compliance Committee for the Statement of Assets, Liabilities and Networth (SALN), a PIDS SALN Review and Compliance Committee shall be created which shall be composed of the following:

| | | |
|---------------------------------------|---|-------------|
| Vice President | - | Chairperson |
| Department Manager of AFD | - | Member |
| Division Chief III of Admin. Division | - | Member |
| HRMO II | - | Secretariat |

The said committee shall have the following duties and responsibilities:

1. Review the submission of SALN of all PIDS employees and determine whether said statements have been submitted **on time, are complete and are in proper form**; and
2. Prepare a list of the following employees, in alphabetical order, to the PIDS President, copy furnished the CSC, on or before May 15 of every year:
 - Those who filed their SALNs with complete data;
 - Those who filed their SALNs but with incomplete data; and
 - Those who did not file their SALNs

V. Responsibilities

A. Responsibilities of the HRMO

1. Collect the SALNs from all PIDS employees;
2. Upon receipt of the SALN forms, evaluate the same to determine whether said statements have been properly accomplished. A SALN 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);

3. Transmit the SALNs to the concerned government offices (i.e. CSC, Ombudsman) on or before June 30 of every year;
4. Act as Secretariat of the PIDS SALN RCC; and
5. Cascade information as to the proper filling up of the SALN as prescribed in CSC Resolution No. 1300173 dated January 24, 2013 as amended by CSC Resolution No. 1500088 dated January 23, 2015 (CSC MC No. 3, s. 2015).

B. Responsibilities of the PIDS President

1. Ensure compliance of all PIDS employees to the submission of the SALN; and
2. Within five (5) days from receipt of the list of files, 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 a non-extendible period of thirty (30) days from receipt of the said order.

C. Responsibilities of all PIDS Employees

1. Fill in all applicable information and/or make true and detailed statement in their SALNs within the prescribed period; and
2. Submit SALN in four (4) copies:
 - a. One (1) copy for the Notary
 - b. One (1) copy to be returned to the employees
 - c. One (1) copy to be recorded under the custody of PIDS
 - d. One (1) copy to be submitted to the CSC.

The PIDS President shall file an additional copy of his/her SALN which shall be submitted to Office of the President, Malacañang.

VI. Procedure in the Filing and Submission of SALN

A. After assumption to office and after separation from service

1. Newly hired officials and employees shall file under oath their SALNs and Disclosure of Public Interest and Financial Connections within thirty (30) days after the assumption of office, statements of which must be reckoned as of his/her first day of service.

2. Separating officials and employees shall file under oath their SALNs and Disclosure of Public Interest and Financial Connections within thirty (30) days after the separation from service, statements of which must be reckoned as of his/her last day of service.
3. The HRMO shall do the initial screening of the SALNs submitted by the employees. He/She shall check if the employees provided complete details and in proper form as prescribed by the CSC.
4. He/She shall submit the SALN to the PIDS SALN RCC for its review.
5. The PIDS SALN RCC shall determine whether the SALNs have been submitted on time, with complete and accurate entries and are in proper form. The committee shall submit a report on the same to PIDS President.
6. If found in order, they shall instruct the HRMO to file the SALN:
 - a. in the 201 File of the employee concerned; and
 - b. in the SALN file.

He/She shall also distribute copies of the SALNs to individual employees.

7. If found not in order or if the concerned employee did not submit on the required deadline, the Committee shall recommend to the PIDS President the issuance of an order to complete the data in the SALN or to submit the SALN within a non-extendible period of thirty (30) days from receipt of said order (CSC MC No. 3, s. 2013). This is to avoid delay in the release of first/last salary of the concerned employee.

B. Incumbents of positions at PIDS

1. All PIDS officials and employees shall file under oath their SALNs and Disclosure of Public Interest and Financial Connections on or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year.
2. The HRMO shall do the initial screening of the SALNs submitted by the employees. He/She shall check if the employees provided complete details and in proper form as prescribed by the CSC.
3. He/She shall then prepare a list of all PIDS employees who submitted their SALNs, SALNs with incomplete data, and employees who did not submit their SALN. Said list/report shall be submitted to the PIDS SALN RCC its for review.

4. The PIDS SALN RCC shall determine whether the SALNs have been submitted on time, with complete and accurate entries and are in proper form.
5. The PIDS SALN RCC shall submit to the PIDS President a report on the following, copy furnished the CSC, on or before May 15 of every year:
 - o Those who filed their SALNs with complete data;
 - o Those who filed their SALNs but with incomplete data; and
 - o Those who did not file their SALNs
6. The PIDS President shall have a ministerial duty to issue an order requiring those who have incomplete data in their SALNs to correct/supply the desired information and those who did not file their SALNs to comply within a non-extendible period of thirty (30) days from receipt of said order (CSC MC No. 3, s. 2013).
7. Once all the SALNs are in order, the HRMO shall transmit copies to the concerned government offices (i.e. CSC and Ombudsman) on or before June 30 of every year.
8. The HRMO shall keep a copy of the SALNs of the employees for records purposes. He/She shall also distribute copies of the SALNs to individual employees.

VII. Sanctions/Penalties

1. For Failure to Comply/Issuance of a Show-Cause Order

Failure of a PIDS employee to correct/submit his/her SALN in accordance with the guidelines and within the given period pursuant to the provisions of this Special Order shall be a ground for disciplinary action. The offense of failure to file SALN is punishable under Section 50.D.8, Rule 10 of the 2017 Rules on Administrative Cases in the Civil Service (RACCS), with the following penalties:

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

2. For Failure to Perform Duties

Failure of the PIDS President to comply with the provisions of the CSC Resolution No. 060231, as amended, shall be held liable for Simple Neglect of Duty punishable under 50.D.8, Rule 10 of the 2017 Rules on Administrative

Cases in the Civil Service (RACCS) (CSC MC No. 3, s. 2013 dated January 24, 2013).

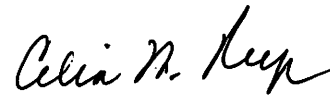

VIII. SALN Form

The SALN Form to be used shall be the one prescribed by the CSC and properly disseminated by the HRMO of the PIDS Admin. Division.

IX. Guidelines in the Filling Out of the SALN Form

To ensure proper filling-up of the SALN Form, all PIDS employees are enjoined to observe the guidelines established under CSC Resolution No. 1300173 dated January 24, 2013 titled "Use of the SALN Form (for the Year 2012 and Onwards)" as amended by CSC Resolution No. 1500088 dated January 23, 2015 (copy attached).

Please be guided accordingly.


CELIA M. REYES
President 

GUIDELINES IN THE FILLING OUT OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

I. OBJECTIVES

- 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;
- 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 (GOCC) and their subsidiaries, with or without original charter, shall be covered by these guidelines.

GOCC refers to any agency organized as a stock or nonstock corporation, vested with functions relating to public needs whether governmental or proprietary in nature, and owned by the Government of the Republic of the Philippines directly or through its instrumentalities either wholly or, where applicable as in the case of stock corporations, to the extent of at least a majority of its outstanding capital stock.

Those serving in honorary capacity, laborers and casual or temporary workers are exempted from filing the SALN. However, those holding career positions under temporary status are required to file their SALN.

III. RULES IN ACCOMPLISHING THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

A. APPLICABLE LAW

For purposes of declaring one's assets, liabilities and net worth, the governing law shall be Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.

B. CONTENTS OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

1. BASIC INFORMATION

- a. Spouses who are both public officers and employees shall have the option to file their SALN either jointly or separately.
- b. In case the declarant is single or married but whose spouse is not in the government service, he/she shall tick off the box marked as "Not Applicable."
- c. In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital property, if there are any.
- d. The change of civil status of the declarant after December 31 of the preceding year shall not affect the nature of the properties declared.
- e. 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.
- f. 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.

2. ASSETS, LIABILITIES AND NET WORTH

- a. 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. For purposes of convenience in the computation of net worth, where the declarant's spouse has capital or paraphernal properties or where the declarant's unmarried children below eighteen (18) years of age living in his/her household have their own properties, the declarant should declare the assets and liabilities of his/her spouse on a separate

sheet attached to the SALN Form, see sample attached. For purposes of such declaration, the provisions in these guidelines shall likewise apply.

- c. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.
- d. Assets refer to declarant's real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

REAL PROPERTIES

- e. Declaration of real properties shall include its description, kind, location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, *etc.* including improvements thereon.
- f. Real properties refer to properties which are immovable by nature. For purposes of SALN, the kind of real properties are classified according to their use, that is, residential, commercial, agricultural, industrial, or mixed use and the like.
- g. The declarant shall indicate a description of the real properties, whether it is a land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.
- h. Assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.
- i. Fair market value shall, for purposes of declaration in the SALN, refer to the amount indicated as market value in the tax declaration of the real properties concerned.
- j. Improvements refer to all works that are constructed or introduced to the land, or repairs or improvements made to the land or building after its initial acquisition.
- k. In declaring an improvement to the land, the declarant may opt to declare it separately or together with the land to which such improvement is attached.

- l. Acquisition cost is the amount of money paid to acquire or own something. This shall also refer to the amount of expenses incurred for improvements introduced on a real property. For purposes of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.
- m. 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. However, 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.
- n. 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.

PERSONAL PROPERTIES

- o. Declaration of personal properties shall include mode, year and cost of acquisition, or the value or amount of said personal properties.
- p. Personal properties refer to jewelry, appliances, furniture, motor vehicles and other tangible/movable properties. This shall also include investments or other assets, such as cash on hand or in bank, negotiable instruments, securities, stocks, bonds, and the like.
- q. 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.
- r. Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent, at the rate of exchange prevailing as of December 31 of the preceding calendar year.
- s. The amount of money/cash in bank to be declared should be the last balance as of December 31 of the preceding year.

- t. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his share in the property.
- u. With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property.
- v. 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.

LIABILITIES

- w. Under liabilities, the nature of liability, name of creditors and the outstanding balance shall be indicated. The outstanding balance shall refer to the amount of money that is still due as of December 31 of the preceding calendar year.
- x. Liability refers to financial liability or anything that can result to a transfer or disposal of an asset. It includes not only those incurred by the declarant but also those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- y. Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal, multi-purpose, salary, calamity loan and the like.
- z. Outstanding balance refers to the amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

3. COMPUTATION OF NET WORTH

- a. Net worth is the sum of all assets (real and personal) less total liabilities.
- b. In the case of real properties, the acquisition cost shall be used in the computation of the net worth.
- c. In the case of personal properties, the acquisition cost or amount/value of money shall be used in the computation of the total net worth.

- d. Excluded from the computation of real and personal properties are the properties of unmarried children below 18 years of age living in the declarant's household.
- e. If the spouse of the declarant is not a public officer or employee, the latter's paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- f. Paraphernal property refers to the properties exclusively owned by the wife.
- g. Capital property refers to the properties exclusively owned by the husband.
- h. Community property refers to all the properties owned by the spouses at the time of the celebration of the marriage or acquired thereafter, subject to the exceptions provided for by law (Articles 91, Family Code of the Philippines). In the absence of any marriage settlement, the property relations of the spouses shall be governed by the rules on absolute community of property under the Family Code of the Philippines.

The following are excluded from the community property:

- (1) Property acquired during the marriage by gratuitous title by either spouse, and the fruits as well as the income thereof, if any, unless it is expressly provided by the donor, testator or grantor that they shall form part of the community property;
 - (2) Property for personal and exclusive use of either spouse. However, jewelry shall form part of the community property;
 - (3) Property acquired before the marriage by either spouse who has legitimate descendants by a former marriage, and the fruits as well as the income, if any, of such property. (Article 92, Family Code of the Philippines)
- i. Conjugal property refers to all properties acquired during the marriage, whether the acquisition appears to have been made, contracted or registered in the name of one or both spouses, unless proven to be excluded (Article 116, Family Code of the Philippines). This applies when the spouses agreed to be governed by the rules on

the conjugal partnership of gains under the Family Code of the Philippines.

The following are conjugal partnership properties:

- (1) Those acquired by onerous title during the marriage at the expense of the common fund, whether the acquisition be for the partnership, or for only one of the spouses;
- (2) Those obtained from the labor, industry, work or profession of either or both of the spouses;
- (3) The fruits, natural, industrial, or civil, due or received during the marriage from the common property, as well as the net fruits from the exclusive property of each spouse;
- (4) The share of either spouse in the hidden treasure which the law awards to the finder or owner of the property where the treasure is found;
- (5) Those acquired through occupation such as fishing or hunting;
- (6) Livestock existing upon the dissolution of the partnership in excess of the number of each kind brought to the marriage by either spouse; and
- (7) Those which are acquired by chance, such as winnings from gambling or betting. However, losses therefrom shall be borne exclusively by the loser-spouse. (Article 117, Family Code of the Philippines)

Prior to the enactment of the Family Code of the Philippines in 1987, when there is no marriage settlement between the spouses, their property relations are covered by the rules on conjugal partnership of gains.

- j. If the spouse of the declarant is a public officer or employee, but who chose to separately file his/her SALN, his/her paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- k. In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital properties.

1. In case of joint filing, the declarant's total net worth and that of his/her spouse shall be the difference between the total assets (real and personal properties) less the total liabilities.

4. FINANCIAL CONNECTIONS AND BUSINESS INTERESTS

- a. 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.
- b. In case there are no existing business interests and financial connections in any business enterprise or entity, the declarant shall tick off the appropriate box in the form.
- c. Business interests refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government, which shall also include those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- d. 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, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- e. Nature of business interest and/or financial connection refers to existing interest or connection in any business enterprise, whether as proprietor, investor, promoter, partner, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant or adviser, financial or business consultant, and the like.

5. RELATIVES IN THE GOVERNMENT

- a. 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.

- b. 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.
- c. In case the declarant has no relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*, the declarant shall tick off the appropriate box in the form.
- d. Affinity refers to the relationship of a husband to the blood relatives of his wife, or a wife to the blood relatives of her husband.
- e. Consanguinity refers to the relationship by blood from the same stock or common ancestor.
- f. Relatives in the government refer to the declarant's relatives up to the 4th civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*.¹

Relatives in the first degree of consanguinity include the declarant's father, mother, son and daughter. Relatives in the first degree of affinity include the declarant's father-in-law and mother-in-law.

Relatives in the second degree of consanguinity include the declarant's brother, sister, grandmother, grandfather, grandson and granddaughter. Relatives in the second degree of affinity include the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law and grandson-in-law.

Relatives in the third degree of consanguinity include the declarant's nephew, niece, uncle and aunt. Relatives in the third degree of affinity include declarant's nephew-in-law, niece-in-law, uncle-in-law, auntie-in-law.

Relatives in the fourth degree of consanguinity include the declarant's first cousin.

- g. *Balae* refers to a parent of the declarant's son-in-law or daughter-in-law.

¹ Definition under RA No. 6713

- h. *Bilas* refers to a declarant's brother-in-law's wife or sister-in-law's husband.
- i. *Inso* refers to the appellation for the wife of an elder brother or male cousin.²

6. OTHER MATTERS

- a. In order to prevent unauthorized insertions or pulling out of pages, pagination shall read as page 1 of number of pages, page 2 of number of pages, and so on.
- b. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.
- c. If the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.
- d. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.
- e. The heads of agencies can delegate the authority to administer oath with regard to the SALN Form. The authority to administer oath must be in writing.
- f. Head of agency shall include the head of office and/or the head of regional offices of such agency/office.
- g. The declarant is strictly required to fill all applicable information in the SALN form. Otherwise, such items should be marked with "N/A" or "not applicable."
- h. Filling up of the form may be handwritten, computerized or typewritten provided the signature of the declarant is original. The declarant is required to write legibly if he chose to fill up the form by handwriting.
- i. Additional sheets may be used, if necessary. The additional sheet shall indicate the name of the declarant, his/her position and agency

² www.bansa.org/dictionaries

name, the year covered by the SALN, and which shall be signed on each page.

- j. No unnecessary markings shall be made on the form.

7. REVIEW AND COMPLIANCE COMMITTEE

For purposes of the submission of the new SALN Form for the year 2012, the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth (SALN) and Disclosure of Business Interests and Financial Connections (CSC Memorandum Circular No. 10, s. 2006), as amended, shall be applied by the government agencies and offices.

8. SANCTION

1. **Public Officials and Employees.** Any of the following acts shall constitute a violation of Section 8 of R.A. No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, and shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense:

1. Failure of an official or employee to submit his/her SALN; and
2. Failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN.

2. **Head of Agency.** Any head of agency who shall fail to comply with CSC Memorandum Circular No. 10, s. 2006, in relation to the Review and Compliance Procedure in the Filing and Submission of the SALN Form shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense.

9. REPEALING CLAUSE

All previous issuances pertaining to the SALN Form and its guidelines are hereby expressly repealed.

10. PUBLICATION/EFFECTIVITY

These Guidelines shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.