



REVIEW AND COMPLIANCE PROCEDURE IN THE FILING AND SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NETWORTH (SALN)

I. RATIONALE

Pursuant to Section 10 of the Code of Conduct and Ethical Standards for the Public Officials and Employees (RA 6713), CSC Memorandum Circular No.3, s. 2015; and CSC Resolution No. 1300455 dated March 4, 2013 and 1500088 dated January 23, 2015; and Memorandum Circular No.2, dated August 2, 2017 of the office of the Ombudsman, this Agency hereby adopts the following guidelines to institutionalize a review and compliance procedure for the annual submission of the Statements of Assets, Liabilities and Net worth (SALN).

II. OBJECTIVES

To ensure that all WWD officials and employees, including the Board of Directors shall accomplish and submit the SALN with disclosure of any business interests and financial connections as well as relatives in government service. The primary objective of the procedures is to implement the provisions on reviewing and complying with SALN requirements to determine whether said statements have been submitted on time, are complete and are in proper form.

III. COVERAGE

The obligation to file a SALN shall apply to all permanent, temporary and casual status including the agency officials, i.e. the Board of Directors.

IV. CREATION OF REVIEW AND COMPLIANCE COMMITTEE

There shall be a designated Review and Compliance Committee to receive the accomplished SALN forms and to evaluate if the same are submitted on time, complete and in proper form; and render opinion interpreting the provisions on review and compliance procedure in the filing thereof.

V. DUTIES OF THE REVIEW AND COMPLIANCE COMMITTEE

- a. The SALN Review and Compliance Committee shall receive and evaluate the SALN forms of its officials and employees and submit all original (hard copies) of the SALNs received, together with electronic copies thereof, on or before June 30 of every year to the Office of the Ombudsman, copy furnish the Civil Service Commission, as specified under CSC Resolution No. 1500088, promulgated on January 23, 2015.
- b. The members of the committee shall be sent to orientations relative to SALN compliance.
- c. The SALN Review and Compliance Committee or any of its members shall be knowledgeable and capable of resolving any and all queries relative to the filling-out, submission and filing of SALN from any personnel under their respective component units.



Republic of the Philippines
WAO WATER DISTRICT
Wao, Lanao Del Sur

- d. The SALN Review and Compliance Committee shall submit in alphabetical order, the following:
 - i. Employees who filed their SALNs with complete data;
 - ii. Employees who filed their SALNs but with incomplete data;
 - iii. Employees who did not file their SALNs.
- e. Ensure that the original SALNs are timely submitted to the proper repository agencies.
- f. Ensure that the copy of the Review and Compliance Procedure is posted to the Transparency Seal page at the WWD website not later than the deadline set by the proper authorities or agencies.

VI. MINISTERIAL DUTY OF THE GENERAL MANAGER

It shall be the ministerial duty of the General Manager to issue an order within five (5) days from the receipt of Committee's final report to require those who have incomplete data in their SALNs to correct or supply the desired information and those who did not file their SALNs to comply, within a non-extendible period of 30 days from receipt of said order.

VII. GUIDELINES ON THE 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 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 request for a copy of the SALN Form of the declarant, the agency shall have the option to shade the declarant's address for the purposes of security.
- f. Declarant must provide the information required for all 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.



Republic of the Philippines
WAO WATER DISTRICT
Wao, Lanao Del Sur

- 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. For the purposes of such declaration, the provisions in the 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 in his/her household.

3. Real Properties

- a. 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.
- b. 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 and agricultural, industrial or mixed and the like.
- c. The declarant shall indicate a description of the real properties whether it is a land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.
- d. Assessed value shall, for the purposes of declaration in the SALN, refer to the amount indicated as market value in the tax declaration of the real properties involved.
- e. 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 involved.
- f. 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.
- g. In declaring improvements to the land, the declarant may opt to declare it separately or together with the land to which such improvements is attached.
- h. 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 in the real property. For purposes of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.
- i. The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse is under the name if his/her unmarried children below eighteen (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 extrajudicial settlement of estate but not yet titled under the declarant's name shall be disclosed.
- j. In the case of properties received gratuitously e.g. donation or inheritance, no acquisition cost shall be declared. However, the fair market value of said properties as found in the tax declaration thereof must be declared.

4. Personal Properties

- a. Declaration of personal properties shall include mode, year and cost of acquisition, or value or amount of said personal properties.



Republic of the Philippines
WAO WATER DISTRICT
Wao, Lanao Del Sur

- b. 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, securities stocks, bonds and the like.
- c. Personal properties collectively acquired or are of minimal value maybe declared generally or collectively. In which case, the declarant may write/indicate "various years" under the column for Year Acquired.
- d. Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency shall be converted to the corresponding Philippine currency equivalent, at the rate of exchange prevailing as of December 31 of the preceding calendar year.
- e. The amount of money and cash in the bank to be declared should be the last balance as of December 31 of the preceding year.
- f. 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.
- g. With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property.
- h. 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 of December 31 of the preceding year.

5. Liabilities

- a. 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.
- b. 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.
- c. Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal multi-personal, multi-purpose, salary calamity loan and other like.
- d. Outstanding balance refers to the amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

6. 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 paraphernalia 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 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 the law (Article 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.
- i. 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.

7. 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 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. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.
- d. The head of the agency can delegate the authority to administer oath with regard to the SALN Form. The authority to administer oath must be in writing.
- e. The declarant is strictly required to fill up all applicable information in the SALN Form. Otherwise, such items should be marked with "N/A" or "Not Applicable".
- f. Filling up 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.
- g. Additional sheets may be used, if necessary. The additional sheet shall indicate the name of the declarant, his/her position and agency name, the year covered by the SALN and which shall be signed on each page.
- h. No necessary markings shall be made on the form.

VIII. PENALTY FOR NON-FILING OF SALN

Failure to submit the corrected SALN in accordance with the procedure and within the given period shall be a ground for disciplinary action. The administrator may issue a show-cause order directing the concerned employee to submit comment or counter affidavit. Failure to comply, the management may continue with the conduct of the administrative proceedings pursuant to the 2017 Revised Rules of Administrative Cases in the Civil Service.

IX. EFFECTIVITY


The WWD SALN Review and Compliance Procedure shall become effective after the approval of the General Manager and the WWD SALN Review and Compliance Committee.

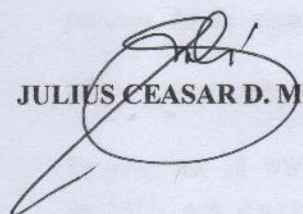


Republic of the Philippines
WAO WATER DISTRICT
Wao, Lanao Del Sur

APPROVED BY THE SALN REVIEW AND COMPLIANCE COMMITTEE:

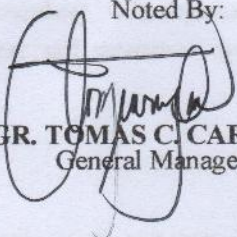

FLORICEL B. PUNO


JOHANNES C. SATER


JULIUS CAESAR D. MOLINA


MARDY GRACE F. LANADO

Noted By:


ENGR. TOMAS C. CARUMBA, JR.
General Manager