



September 29, 2023

**OFFICE ORDER**  
**NO. 21**  
**Series of 2023**

**SUBJECT : GUIDELINES ON REVIEW AND COMPLIANCE PROCEDURE FOR THE SUBMISSION OF THE STATEMENT OF ASSETS, LIABILITIES AND NETWORTH (SALN)**

Pursuant to Article XI Section 17 of the 1987 Philippine Constitution provides that a public office or employee shall, upon assumption of office and as often thereafter as may be required by law, submit a declaration under oath of this assets, liabilities and net worth and Section 10 Republic Act No. 6713, otherwise known as Code of Conduct and Ethical Standards for Public Officials and Employees and CSC Resolution Nos. 1300455 and 1500088 require the establishments and conduct of an agency review and compliance procedure for submission of SALN, the Fertilizer and Pesticide Authority (FPA) hereby adopts the following guidelines to institutionalize a review and compliance procedures for the submission of SALN, to wit:

**1.0. PURPOSE**

This office order is issued to provide guidelines in the review and compliance procedures for the submission of SALN of FPA officials and employees pursuant to existing laws and pertinent CSC issuances.

**2.0. COVERAGE**

These guidelines cover all officials and employees assigned in the Central Office and those assigned in the different Field Units (FUs), whether appointive, permanent, coterminous with the incumbent, or coterminous with the official to be served.

**3.0. GUIDELINES**

**3.1. FILING AND SUBMISSION OF SALN**

3.1.1. All Plantilla-Based Personnel shall file ***under oath*** their SALN and Disclosure of Business Interest and Financial Connections with the Human Resource Management (HRM) Section, to wit:

3.1.1.1. Within (30) days after assumption of office, statements of which must be reckoned as of his/her first day of office;

3.1.1.2. On or before March 31 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and

3.1.1.3. Within thirty (30) days after separation from service, A statement of which must be reckoned as of his/her last day of office.

- 3.1.2. Employees are strictly required to fill in all applicable and/or make a true and detailed statement in their SALNs. Items not applicable should be marked "N/A" (not applicable).

### **3.2. COMPOSITION AND FUNCTION OF THE FPA REVIEW AND COMPLIANCE COMMITTEE FOR THE SUBMISSION OF SALN**

Review and Compliance Committee for SALN shall be created to ensure administrative efficiency with the following composition:

Chairperson / Alternate	:	Chief Administrative Officer/ Supervising Administrative Officer
Members	:	Administrative Officer V (HRMO III) Administrative Officer IV (HRMO II)

The Review and Compliance Committee shall prepare a list of the following employees, in alphabetical order to be submitted to the Human Resource Management (HRM) Section on or before April 15 of every year.

- 3.2.1. Those who filed their SALN with complete data;
- 3.2.2. Those who filed their SALN but with incomplete data; and
- 3.2.3. Those who did not file their SALN.

### **3.3. MINISTERIAL DUTY OF THE HEAD OF THE HRM SECTION TO ISSUE COMPLIANCE ORDER**

Immediately upon receipt of the aforementioned list and recommendation from the Chairperson of the SALN Review and Compliance Committee, it shall be the ministerial duty of the Head of the HRM Section to issue an order requiring those who have incomplete data in their SALN to correct/supply the information and those who did not file/submit their SALN to comply within a non-extendable period of five (5) days from the receipt of the said order.

Assets and/or properties acquired, donated, or transferred for a particular year, but were not declared on their SALN for that year, as the same came to his/her knowledge only after he/she has filed, corrected, and/or submitted his/her SALN, must be declared or reflected in the next or succeeding SALN.

### **3.4. SANCTION FOR FAILURE TO COMPLY/ISSUANCE OF A COMPLIANCE ORDER**

Failure to correct/submit SALN in accordance with the procedure and within the given period pursuant to the directive and Section 4 hereof shall be a ground for disciplinary action. From the recommendation of the Chairman of the SALN Review and Compliance Committee, a compliance order shall be issued directing the concerned employee to submit his/her comment or counter-affidavit; and if the evidence so warrants, the conduct of administrative proceedings pursuant to the 2017 Rules on Administrative Cases in the Civil Service shall commence. The offense for failure to file SALN shall be:

- 1<sup>st</sup> offense – Suspension for one (1) month and one (1) day to six (6) months**  
**2<sup>nd</sup> offense – Dismissal from the service**

**3.5. TRANSMITTAL OF ALL SUBMITTED SALN TO THE CONCERNED AGENCIES ON OR BEFORE JUNE 30 OF EVERY YEAR**

The Human Resource Management (HRM) Section shall transmit all original copies of the SALNs received to the concerned offices on or before June 30 of every year.

**3.6. FILING AND SUBMISSION OF THE STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH DURING EXCEPTIONAL CIRCUMSTANCES**

Pursuant to CSC Resolution No. 2100339 dated April 12, 2021, the Commission resolves to adopt the following guidelines for filing and submission of the Statement of Assets, Liabilities, and Net Worth (SALN) during exceptional circumstances:

**3.6.1. ONLINE OATH-TAKING.** In addition to the personal administration and taking of oath, the online oath-taking of the SALN shall be allowed subject to the following steps:

**3.6.1.1** The Administering Officer or the Declarant initiates an electronic meeting with the Declarant or the Administering Officer, as the case may be, via Communication Technology (e.g., WebEx, Zoom, or Skype). A “Communication Technology” is defined as an electronic device or process that allows the Administering Officer and a remotely located individual, the Declarant, to communicate simultaneously by sight and sound.

**3.6.1.2** The Administering Officer reviews the Declarant’s evidence of identity via video, if not personally known to the Administering Officer.

**3.6.1.3** The Declarant executes the SALN and affirms the same as his/her free act and deed, and that the contents thereof are true and correct. The Declarant shall execute the SALN by affixing his/her electronic/digital signature to the electronic SALN, or wet ink signature to the physical SALN, provided the execution or placing of signature is done within sight of the Administering Officer. The Original shall refer to the electronic SALN or physical SALN, as the case may be.

**3.6.1.4** On the same day, the Declarant transmits a copy of the Original to the Administering Officer through electronic means. A copy of a physical SALN refers to its scanned copy.

**3.6.1.5** The Administering Officer may use electronic signature or wet ink signature in acknowledging the SALN.

In case of electronic signature, the Administering Officer completes/signs the acknowledgment by affixing his/her

electronic/digital signature in the copy of the Original sent by the Declarant.

In case of wet ink signature, the Administering Officer prints the copy of the Original sent by the Declarant, completes/signs the acknowledgment by affixing his/her wet ink signature, and then scan the same.

Upon completion/signing, the Administering Officer transmits the SALN back to the Declarant.

3.6.1.6 The Administering Officer or the Declarant may record the video communication at their own discretion. The Administering Officer is required to record and submit a list of online oath-taking he/she administered together with a certification that the names appearing on the list took their oath before him/her through electronic meeting. The list shall be submitted to the HRDO within five (5) days from the last day of filing of the SALN for recording purposes.

**3.6.2 ONLINE FILING OR SUBMISSION.** The online filing or transmission of a duly executed SALN shall be allowed, subject to the following guidelines:

3.6.2.1 The department, office, or agency concerned shall put in place processes and mechanisms to enable or allow online oath-taking of the SALN and the electronic filing of the SALN, and to ensure that the SALN electronically filed is verifiable and authentic, and that it shall be protected under the provisions of relevant laws such as the Data Privacy.

3.6.2.2 The Declarant, whether under alternative working arrangement or physically reporting for work, may submit, through electronic means, a duly executed SALN to the concerned department, office, or agency.

3.6.2.3 A “duly executed SALN” refers to a SALN that is personally signed under oath before an administering officer or notary public, or that executed through online oath-taking.

3.6.2.4 The Declarant, when filing the SALN through online transmission, shall ensure that the SALN is in Portable Document Format (PDF).

3.6.2.5 An electronic SALN shall refer to a duly executed SALN filed by the Declarant to the concerned department, office, or agency via online transmission.

3.6.2.6 An electronic SALN, for purposes of SALN compliance for the year affected by any exceptional circumstances, shall be considered the original, and a printout thereof shall be considered a duplicate original.

3.6.2.7 Declarant’s online filing or submission of his/her SALN in compliance with these Rules shall be considered as the Declarant’s date of filing of his/her SALN with his/her Agency.

**3.6.3 SUBSTANTIAL COMPLIANCE.** The submission of electronic SALNs shall be deemed substantial compliance during the affected period.

**3.6.4 COMPLIANCE PROCEDURE.** All heads of department, office, or agency, under these exceptional circumstances, shall establish procedures for the review of the SALNs to determine whether said statements have been submitted on time, are complete, and are in proper form. It shall also include the constitution of the review and compliance committee.

**3.6.5 SUBMISSION TO REPOSITORY AGENCIES.** The submission of SALNs by departments, offices, and agencies to the proper repository agency shall be subject to the following guidelines:

3.6.5.1 Upon collation of the SALNs, the concerned department, office, or agency has the option to submit/transmit the collated SALNs with the proper repository either physically or electronically. The concerned department, office, or agency shall exercise only one option in submitting the SALNs, not a combination of both, in order to facilitate centralized recording and monitoring by repository agencies.

3.6.5.2 In the case of physical submission, the same shall comply with the existing guidelines on the filing and submission of the SALN. SALNs for physical submission include physical SALNs filed and printed copies of SALNs electronically transmitted.

3.6.5.3 In the case of electronic submission, the department, office, or agency concerned is allowed to submit or transmit the electronic SALNs to the proper repository agency either with the use of USB flash drive or disc storage together with the required summary as provided under the rules. SALNs under this filing include SALNs electronically transmitted as recognized under paragraph 2 hereof, and scanned copies of physical SALNs filed.

3.6.5.4 In both instances, the department, office, or agency is required to submit a list of SALNs electronically filed and physically filed.

3.6.5.5 The proper repository agencies may establish their own rules in allowing the receipt of electronic copies of the SALNs provided they comply with the uniformity rule, that is, SALNs may be filed either through electronic files or physical files, but not a combination of both.

For agencies where the CSC is the proper repository agency, the submission of SALNs may be made by transmitting the physical SALNs for physical filing or the USB flash drive or CD for electronic SALNs with the CSC Field Office (CSC FO) or CSC Regional Office (CSC RO) having jurisdiction over them. Upon receipt, the CSC FO or CSC RO will then inform the IRMO, through its Director IV, of such receipt with notice on the possible date that the physical SALNs or USB flash drive or CD will be transmitted to the CSC Central Office (CSC CO).

**3.6.6 ADDITIONAL PERIOD.** At any time that the whole or part of the Philippines is placed under exceptional circumstances as defined above, all public officials and employees or those in affected area/s are given additional period of thirty (30) days from April 30 of such year within which to comply with the filing of the SALN.

All departments, agencies, and offices or those in affected area/s are also given additional period of thirty (30) days from June 30 of such year within which to comply with the submission of the SALNs to the appropriate repository agency.

**4.0. REPEALING CLAUSE**

All issuances inconsistent with this Order are deemed repealed or modified accordingly.

**5.0. EFFECTIVITY**

The guidelines shall take effect immediately and shall remain in force unless revoked, cancelled, or superseded by a subsequent issuance.

It is reiterated that the proper form to be used by all public officials and employees for filing the 2023 SALN shall be the Revised SALN Form (Revised as of January 2015) together with the Additional Sheets Form (Revised as of January 2015).



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