



BUTUAN CITY WATER DISTRICT

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OFFICE ORDER No. 050A-2018

TO : ALL EMPLOYEES

FROM : THE GENERAL MANAGER

SUBJECT : POLICY AND GUIDELINES IN THE REVIEW AND COMPLIANCE PROCEDURE IN THE FILING AND SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NET WORTH AND DISCLOSURE OF BUSINESS INTEREST AND FINANCIAL CONNECTIONS

DATE : APRIL 16, 2018

I. PURPOSE

This order is to prescribe the guidelines to ensure the propriety in filling-up and submission of STATEMENT OF ASSETS, LIABILITIES AND NET WORTH as mandated by the Civil Service Commission pursuant to Section 12 of Republic Act 6713 which partly requires public officials and employees to accomplish and file under oath their statements of assets, liabilities and networth (SALN) and disclosure of business interest and financial connection, including those of their spouses and unmarried children under (18) years of age living in their households.

II. OBJECTIVES

The 1987 constitution of the Republic of the Philippines requires every public officer and employee to accomplish and submit upon assumption of office and during such period as may be required by law, a declaration under oath of their assets, liabilities and net worth and financial business interests including those of his/her spouse and unmarried children below eighteen (18) years of age living in their households, in order to suppress any questionable accumulation of wealth as the latter usually results from non-disclosure of such matter. As it endowed with public interest, there is a need to establish a review and compliance procedure in the filing and submission of the SALN.

The Butuan City Water District hereby recognizes the duty of its employee as public servant, to file within the reglementary period set by law, his or her SALN as a matter of public policy and public interest.

III. LEGAL REFERENCES

1. 1987 Philippine Constitution;
2. Republic Act 6713 or the "Code of Conduct and Ethical Standards for Public Officials and Employees";
3. CSC Memorandum Circular No. 10, series of 2006 on the "Review and Compliance Procedure in the Filing and Submission of Statement of Assets, Liabilities and Networth and Disclosure of Business Interest and Financial Connections",

CERTIFIED TRUE COPY

by:


ENGR. PETER AL R. FUDALAN
Division Manager A
Human Resource Division

4. CSC Resolution Number 1300455 dated March 4, 2013 on the "Review and Compliance Committee for the Statement of Assets, Liabilities and Networth (SALN); and
5. Other pertinent laws, rules and regulations on the matter.

IV. DEFINITION OF TERMS

Acquisition Cost	Amount of money paid to acquire or own something. This also refers 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.
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
Assessed Value	For purposes of declaration in the SALN, this refers to the amount indicated in the tax declaration of the real properties involved.
Asset	Refers 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. It includes those within or outside the Philippines, whether real or personal, whether used in trade or business
Balae	Refers to the parent of the declarant's son-in-law or daughter-in-law.
Bilas	Refers to the declarant's brother-in-law's wife or sister-in-law's husband
Business Interest	Refer to a declarant's existing interest in any business enterprise or entity, aside from his/her income from the government. This also includes those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household
Capital Property	Refers to the properties exclusively owned by the husband.
Community Property	Refers to all properties owned by the spouses at the time of the celebration of marriage or acquired thereafter, subject to the exceptions provided for by law (Article 91, Family Code of the Philippines).
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 spouse agreed to be governed by the rules on the conjugal partnership of gains under the Family Code of the Philippines
Consanguinity	Refers to the relationship by blood from the same stock or common ancestor

Fair Market Value	For purpose of declaration in the SALN, this refers to the amount indicated as market value in the tax declaration of the real properties concerned.
Financial Connections	Refers to declarant's existing connections with any business enterprise or entity, whether as 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.
First (1st) degree of affinity	Includes the declarant's father-in-law and mother-in-law
First (1st) degree of consanguinity	Includes the declarant's father, mother, son/s, and daughter/s
Fourth (4th) degree of affinity	Includes the declarant's first cousin-in-law.
Fourth (4th) degree of consanguinity	Relatives in the fourth degree of consanguinity include the declarant's first cousins.
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. 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.
Inso	Refers to the appellation for the wife of an elder brother or male cousin.
Liability	Refers to financial liability or anything which 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. Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAGIBIG and others, such as personal, multi-purpose, salary, calamity loan, etc.
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
Net worth	Is the sum of all assets (real and personal) less total liabilities.
Outstanding Balance	Refers to the amount of money which the declarant still owes on his or her loan as of December 31 of the preceding calendar year.
Paraphernal Property	Refers to the properties exclusively owned by the wife

Personal Properties	Refers to jewelry, appliances, furniture, motor vehicle, and other tangible/movable properties. This also includes investments or other assets, such as cash in bank, negotiable instruments, securities, stocks, and bonds.
Real Properties	Refers to properties which are immovable by nature. For the purpose of SALN, the kind of real properties are classified according to their use: residential, commercial, agricultural, industrial, or mixed use and the like
Relatives in the Government	Refers to the declarant's relatives up to 4 th civil degree of relationship, either by consanguinity or affinity, including bilas, inso, and balae.
SALN	Statement of Assets and Liabilities, and Net worth
Second (2 nd) degree of Affinity	Includes the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law and grandson-in-law
Second (2 nd) degree of consanguinity	Includes the declarant's brother, sister, grandmother, grandfather, grandson and granddaughter
Third (3 rd) degree of Affinity	Includes declarant's nephew-in-law, niece-in-law, uncle-in-law, auntie-in-law.
Third (3 rd) degree of consanguinity	Includes declarant's nephew, niece, uncle, auntie.

V. COVERAGE

This policy shall cover all Plantilla-based personnel without distinction on the nature of appointment, rank, status or salary.

VI. REVIEW AND COMPLIANCE COMMITTEE

A Review and Compliance Committee (RCC) shall be created thru an Office Order to undertake the following duties and responsibilities:

1. Review and evaluate the SALN submissions if the same has been submitted on time, complete and in proper form;
2. Prepare a list of the following employees, in alphabetical order, to the Head of Agency, copy furnished, as may be applicable, the Civil Service Commission, the Office of the Ombudsman, or the Office of the President, on or before May 15 every year:
 - a. Those who filed their SALNs with complete data;
 - b. Those who filed their SALNs but with incomplete data; and
 - c. Those who did not file their SALNs.
3. Render an opinion interpreting the provisions on review and compliance procedure in the filing thereof.

The Human Resource Division (HRD) shall serve as the secretariat to the RCC.

VII. GENERAL GUIDELINES

1. Filing and Submission of SALN

- A. All Plantilla personnel / employees shall file *under oath*, their SALN and Disclosure of Business Interest and Financial Connections with the HRD, to wit:
 - a.1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of office;
 - a.2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year;
 - a.3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day of office;
- B. Plantilla personnel / employees are strictly required to fill in all applicable information and/or make a true and detailed statement in their SALNs. Items not applicable should be marked as "N/A" or "not applicable".
- C. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification

2. Contents of the SALN

A. Basic Information

- a.1. 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.2. 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.3. The declarant shall provide information on his/her address.
- a.4. 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 fourth (4th) degree of consanguinity and affinity who are in the 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

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 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 the 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 fourth (4th) civil degree of relationship, either by consanguinity or affinity. The disclosure shall 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 on non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.

3. Ministerial Duty of the Review and Compliance Committee to issue Compliance Order

Immediately upon receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the RCC Chairman to 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-extendable period of three (3) days from receipt of 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 filed, corrected and/or submitted his/her SALN, must be declared or reflected in the next or succeeding SALN.

4. Sanction for Failure to Comply/Issuance of a Show-Cause 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. The Chairman shall issue a show-cause order directing the concerned employee to submit his/her comment or counter-affidavit; and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the 2017 Rules of Administrative Cases in the Civil Service. The offense for failure to file SAL shall be:

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

5. Transmittal of all submitted SALNs to the concerned agencies on or before June 30

The HRD shall transmit all original copies of the SALNs received to the concerned agencies on or before June 30 of every year.

VIII. CONFIDENTIALITY OF RECORDS

Access to or reproduction of the duly submitted SALN shall be subject to the following:


1. That any person requesting for a copy of the SALN submit duly approved request specifying the purpose for the same;

2. That the request has been approved by the Data Privacy Officer of the Commission;
3. That any person requesting for a copy of the SALN shall be required to pay a reasonable fee to cover the cost of reproduction and mailing of such statement, as well as the cost of certification;
4. That the request thereof is for a legitimate purpose;
5. That the SALNs to be accessed shall be available for inspection at reasonable hours;
6. That the SALNs be available for copying with ten (10) days after it has been filed in the proper government agencies;
7. That the request for a copy of the SALN of any GCG official or employee be subject to the pertinent CSC rules on the matter or laws which regulate the flow of information most especially the Data Privacy Act of 2012.

XII. EFFECTIVITY

This Office Order shall take effect immediately and shall remain in force unless revoked, cancelled or suspended by a subsequent issuance.

Approved:


ENGR. ANSELMO L. SANG TIAN
General Manager