



Republic of the Philippines
ZAMBOANGA CITY WATER DISTRICT
Zamboanga City

**ZCWD Review and Compliance Procedure on the
Statement of Assets, Liabilities and Network (SALN)**

Pursuant to Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees; CSC MC No. 2 Series of 2013; CSC MC No. 3, Series of 2013; CSC MC No. 3, 2015; 6.5 – a of the IATF MC 2018-01, the Zamboanga City Water District hereby promulgates and adopts the ZCWD Review and Compliance Procedure on the Statement of Assets, Liabilities and Network.

I. Objectives

A. General:

To ensure that all ZCWD 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.

B. Specific

1. For each official including the board directors and the employees shall fill-up the SALN as detailed as possible.
2. To establish a procedure in the filling up and submission of SALN forms which shall be cascaded to all employees.
3. To establish a SALN Review and Compliance Committee who will ensure that SALN forms are correctly filled out by officers and employees;
4. To comply with the requirements of the IATF particularly on the Transparency Seal;
5. To ensure the ZCWD shall comply all requirements relative to SALN submission.

II. Scope

The obligation to file a Statement of Assets, Liabilities, and Net Worth shall apply to all ZCWD officials and employees, except those who serve in an honorary capacity, laborers and casual or temporary workers, pursuant to Sec. 8 of R.A. 6713.

III. 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 requests 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 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. For 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 use 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.
- e. Assessed 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. Fair market value shall, for purposes of declaration in the SALN, refer to the amount indicated as market value in tax declaration of the real properties concerned.
- g. 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.

- h. 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.
- i. 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 the real property. For purposes of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.
- j. 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 extrajudicial settlement of estate but not yet titled under the declarant's name shall be disclosed.
- k. 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.
- 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, 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/cash in 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 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 as 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 the 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.

IV. ZCWD SALN Review and Compliance Committee

1) Composition

The ZCWD SALN Review and Compliance Committee shall be composed four (4) regular personnel.

The ZCWD General Manager may appoint a chairman from the members of the committee. The selection of committee chairman will be done every two (2) years to give the other members the opportunity to spearhead the committee.

2) Duties and Responsibilities of the Committee

- a) The Committee is responsible in reviewing the submission of the Sworn Statement of Assets, Liabilities and Networth (SALN).
- b) The Committee shall endorse the accomplished SALN Forms to the Human Resource Department for the preparation of the official communication addressed to the Office of the Ombudsman, Civil Service Commission and the Local Water Utilities Administration with the required documentary attachments.
- c) The Committee shall keep abreast of relevant circulars and information related to the accomplishment of SALN.
- d) The Committee shall work closely with other concerned office committees on SALN matters.
- e) The Committee shall advice the concern personnel in case of non-compliance with the submission of SALN.
- f) The Committee shall inform the management on matters relation to SALN in compliance to the requirements of the Transparency Seal and the Performance Based Bonus.

- g) The Committee shall provide a copy of the ZCWD SALN Review and Compliance Procedure to the Management Information Services Division (MISD) for posting in the transparency seal on the ZCWD website.

3) Duties and Responsibilities of the Committee Members:

- a) The SALN Review and Compliance Committee is responsible for disseminating any updates, changes or revision in the (a) schedule, (b) standard format or (c) procedures in the filling-out, submission, and filing of the SALN.
- 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 SALNs from any personnel under their respective component units.
- d) The SALN Review and Compliance Committee shall meet at least twice a year. The first meeting shall be conducted prior to the submission of the SALN to review the SALN filled-out by employees; the second meeting shall be conducted prior the end of the year to discuss the submission of the SALN for the succeeding year.
- e) The SALN Review and Compliance Committee may hold special meetings when necessary to discuss changes in policies and other issues and concerns relative to SALN compliance
- f) Each member of the committee shall ensure that the unit they represent submits the SALN on the prescribed due date.
- g) Each member of the committee shall review the SALN of the employees under the unit they represent.
- h) The members of the committee shall review and amend provisions of this procedure when necessary.

4) Duties and Responsibilities of the General Manager:

The following is provided in the 2012 Guidelines on the SALN Form, under No. 6 - Other Matters:

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. "

V. ZCWD SALN Review and Compliance Procedure

- a) The HRD shall issue a memorandum to all ZCWD officials and employees on the submission of the SALN and provide the prescribed SALN form.
- b) The memorandum shall indicate the focal persons for each unit represented by each member of the committee.
- c) The ZCWD officials and employees shall submit three (3) copies of the accomplished SALN to their respective unit focal person.
- d) **CSC Resolution Number 1300173, promulgated: January 24, 2013, re: Re: Use of the Statement of Assets, Liabilities and Net Worth (SALN) Form (for the Year 2012 and Onwards)** states that *“the Commission enjoins all public officers and employees to use the new Statement of Assets, Liabilities and Net Worth (SALN) Form for the year 2012, the deadline for filing of which is on April 30.”*
- e) **Per Section 8 of RA 6713, The SALN must be filed:**
 - 1. “within thirty (30) days after assumption of office;
 - 2. “on or before April 30, of every year thereafter; and
 - 3. “within thirty (30) days after separation from the service.”

“All public officials and employees required under this section to file the aforesaid documents shall also execute, within thirty (30) days from the date of their assumption of office, the necessary authority in favor of the Ombudsman to obtain from all appropriate government agencies, including the Bureau of Internal Revenue, such documents as may show their assets, liabilities, net worth, and also their business interests and financial connections in previous years, including, if possible, the year when they first assumed any office in the Government.”
- f) The concerned unit focal person shall collect and review the accomplished SALN form.
- g) In case of any errors or non-compliance by the concerned official or employee in the filling up of SALN Form, the committee shall provide the general manager the list of concerned personnel for the necessary corrections and compliance.
- h) As provided in CSC MC No. 3 series of 2013, Section 3 states that *“Within five (5) days from receipt of the aforementioned list, it shall be the ministerial duty of the Head of the Office to issue an order that 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 days from receipt of the said Order.”*
- i) On the Sanction for Failure to Comply, Section 4 of CSC MC No. 3 series of 2013 provides that *“Failure of an official or employee to correct/submit his/her SALN in accordance with the procedure within the given period pursuant to the directive given in Section 3 hereof shall be a ground for disciplinary action.”*

The Head of Office shall issue a show-cause order directing the official or employee concerned to submit his/her comment or counter-affidavit; and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to Rule 10, Section 50, Letter D, No.8, the 2017 Rules on Administrative Cases in the Civil Service (RACCS) which is a *“less grave offense 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.”*

- j) Accomplished forms shall be endorsed to the HRD to facilitate signature of the SALN Form by the general manager or his officially delegated representative.
- k) The HRD shall prepare the official communication to be signed by the general manager with the attached list of officials and personnel who complied with the SALN as well as copies of the accomplished SALN forms and other necessary documentary attachments.
- l) Once signed, the letter with the attached list of officials and personnel who complied with the SALN as well as copies of the accomplished SALN forms and other necessary documentary attachments shall be submitted to the Office of the Ombudsman, Civil Service Commission and the Local Water Utilities Administration (LWUA).
- m) The Human Resource Department shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the Deputy Ombudsman in Mindanao and Civil Service Commission (CSC MC No. 3, 2015).

VI. Penalty for Non-Filing of SALN

The following is provided in the 2012 Guidelines on the SALN Form, under No. 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. “*

VII. Reservation Clause

The ZCWD reserves the power and authority to further amend the forgoing Procedure to cater important matters relevant to the purposes herein but not foreseen upon approval of this Procedure.

VIII. Effectivity

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

IX. Commitment

We hereby commit to implement and abide by the provisions of this ZCWD SALN Review and Compliance Procedure.

APPROVED BY THE SALN REVIEW AND COMPLIANCE COMMITTEE:


ATTY. MARK ALLEN M. PAREDES


LOUELLA A. AGUILERA


MARIE CHRISTINE B. RAMOS


CAROLYN M. TORINO

Noted by:


LEONARDO REY D. VASQUEZ
General Manager A