



**Department of Budget and Management
Review and Compliance Committee**

**Revised Internal Guidelines
(Review and Compliance Procedures)**

As of December 9, 2019

1.0 Objectives

To provide guidelines in the filing, review and submission of the Statement of Assets, Liabilities and Net Worth (SALN) of Department of Budget and Management (DBM) officials and employees pursuant to existing laws and pertinent Civil Service Commission (CSC) issuances.

2.0 Functions of RCC and Secretariat

2.1 The Review and Compliance Committee (RCC) created by virtue of Department Order (DO) No. 2012-7¹ dated April 4, 2012, as amended by DO No. 2013-6² dated April 12, 2013 shall perform the following functions:

2.1.1 Review the submitted SALN of DBM officials and employees in the Central Office (CO) and determine whether these were properly accomplished;

2.1.2 Submit a Report to the DBM Secretary in accordance with Item 6.5 hereof;

2.1.3 Transmit all original copies of the following SALNs **on or before June 30 of every year**, as follows:

FILER	DISTRIBUTION LIST
Secretary, Undersecretaries and Assistant Secretaries	Office of the President (OP) DBM 201 File Personal File
CO officials and employees with the rank of Director and below	CSC Field Office DBM 201 File Personal File

In the case of the officials and employees in the DBM Regional Offices (ROs), they shall submit original copies of their SALNs to the Deputy Ombudsman in their respective region.

¹ Creation of the Review and Compliance Committee and Secretariat

² Revised Functions of the Review and Compliance Committee (RCC)

- 2.1.4 Resolve issues pertaining to compliance with the submission and filing of SALNs by all DBM officials and employees;
- 2.1.5 Recommend the procedure to be adopted by DBM in providing public access to the SALN of its officials and employees through consultation process and established best practices; and
- 2.1.6 Perform such other functions as may be necessary to ensure compliance by DBM with all SALN related concerns.
- 2.2 The Secretariat shall assist the RCC in the conduct of its functions. The delineation of functions of the Secretariat representatives shall be, but not limited to, the following:
- **Legal Service** – recommend actions on issues with legal concerns relative to compliance on the filing of SALN;
 - **Human Resource Management Division, Administrative Service** (HRMD, AS) - responsible for the receipt and transmittal of accomplished SALNs; and
 - **Internal Audit Service** – in charge of formulating draft guidelines for approval of the RCC and preparing the minutes of meetings.
- 2.3 All members of the Secretariat shall be responsible for the conduct of the joint review of accomplished SALNs.

3.0 Issuance of Advisories

- 3.1 An advisory shall be issued by the HRMD, AS **not later than January 7 of every year** to set the deadline/s for the annual submission of SALN of all DBM officials and employees as of December 31 of the previous year. The advisory shall remind and update all DBM officials and employees of the general guidelines and any pertinent changes in CSC rules and regulations in the preparation and submission of SALN.
- 3.2 The RCC shall issue such other advisory as often as may be necessary.

4.0 Filing of SALN

The duly accomplished SALN shall be submitted by DBM CO officials and employees **on or before January 31 of every year** to the HRMD, AS in three (3) copies, all originally signed by the declarant and co-declarant/spouse using blue ink in order to easily distinguish the original from photocopied forms, and duly signed by the person authorized to administer the oath. Said deadline shall be imposed regardless of whether the declarant

is on leave of absence, for e.g. maternity, scholarship, sick, vacation, etc., or on absence without leave during the compliance period.

5.0 Administration of Oath

5.1 The DBM Secretary or his delegate shall administer the oath for the SALNs of all DBM officials. In the case of the Regional Directors and Assistant Regional Directors, administration of oath shall be undertaken during the Regional Coordination Meeting as may be scheduled in coordination with the Regional Coordination Unit, or Management Committee Meeting as the case may be.

5.1.1 The date (day, month, and year) of oath in the SALN form shall be filled in by the administering officer.

5.2 The DBM officials authorized to administer oath for the SALNs of employees with the positions of Division Chief and below shall undertake the same in accordance with Department Order No. 5, s. 2019³ dated March 5, 2019 and other related issuances.

5.4 The administration of oath for the SALN of DBM employees who are abroad or under foreign scholarship shall be done in the Philippine Consular Office or Embassy where they are located. The HRMD, AS shall issue an advisory for the purpose for compliance of DBM employees who are abroad or under foreign scholarship at the time of filing of SALN.

6.0 Review Process

6.1 The HRMD, AS shall submit to the RCC **on or before February 11 of every year:** (i) a Preliminary Report containing the list of CO officials and employees, in alphabetical order, who: (a) filed their SALNs with complete data; (b) filed their SALNs but with incomplete data; and (c) did not file their SALNs; and (ii) the accomplished SALNs for review of the RCC Secretariat.

The Preliminary Report should indicate the name (last, first, and middle), tax identification number, position, bureau/service/office, and type of filing.

6.2 Upon receipt of the accomplished SALN forms, the RCC Secretariat shall evaluate the same **not later than March 13 of every year** to determine compliance with the following:

6.2.1 The declarant is strictly required to fill in all applicable information in the SALN form. Otherwise, "Not Applicable"

³ Delegation of Authority for SALNs of DBM Officials and Employees

or "N/A" must be indicated in the space provided for the same, or in all columns of the first row in the case of tables.

6.2.2 A declarant who has no business interests and/or relatives in the government should tick off the box indicating such information and write "N/A" in all columns of the first row of the table provided to indicate non-applicability.

6.2.3 For married individuals, in case the signature of the spouse cannot be secured, a written explanation therefor must be provided by the declarant.

6.2.4 Additional sheets may be used as necessary provided that each page shall contain the printed name and signature of the declarant, with the proper pagination.

6.2.5 All pages of the SALN, including the Additional Sheets, must be numbered. The format of the pagination is as follows: Page <order of page> of <total number of pages>.

6.2.5.1 If there are no additional sheets used, the paging should be Page 1 of 2 (for the front page) and Page 2 of 2 (for the back page).

6.2.5.2 If there are additional pages, two (2) pages for instance, the paging should be Page 1 of 4, etc.

6.2.6 Any or all changes or revisions in the accomplished and submitted SALN forms shall only be made by the respective declarants and shall bear the declarant's initials.

Any correction or any entry that is not similarly written/typed/encoded as the other entries (e.g., written entry for a typed SALN, or a typed entry for a computerized SALN, or an entry with a different ink color), must be initialed by the declarant.

6.2.7 Compliance with procedures on how to fill-out the SALN as provided in the *Detailed Instructions for the Filling Out of the SALN Form* attached as Annex A hereof.

6.3 In the event that there are no additional findings after the RCC Secretariat's review, the RCC Secretariat shall submit a Memorandum to the RCC **on or before March 20 of every year** stating such and recommend the issuance of a Certification attesting that the SALNs have been duly reviewed by the RCC. The RCC shall issue a Certification to that effect and forward the same to the HRMD, AS **on or before March 31 of every year**. The HRMD, AS shall then

facilitate the submission of the Certification and Final Report by the RCC to the (i) Office of the Secretary for approval; and (ii) to the CSC in accordance with Item 6.5 hereof.

- 6.4 On the other hand, the RCC Secretariat shall update the Preliminary Report submitted by the HRMD, AS **on or before March 20 of every year** to indicate any additional findings as a result of the evaluation conducted by the Secretariat.

The RCC shall review the updated Preliminary Report upon receipt and accordingly issue a Preliminary Compliance Request (PCR) for employees found to (i) have filed their SALNs with incomplete data; and (ii) have not filed their SALNs. In which case, the RCC shall issue the PCR **on or before March 31 of every year**, indicating the findings and the corresponding possible actions available to the non-compliant declarants. The non-compliant recipients shall comply with the PCR **on or before April 6 of every year**.

- 6.5 Only those who have submitted their SALNs with complete data as well as those who satisfactorily responded with the PCR within the prescribed period shall be included in the list of those who filed their SALN with complete data in the Final Report to be submitted by the RCC to the DBM Secretary **on or before April 30 of every year**. Said Report shall contain a list of DBM CO officials and employees in alphabetical order, who: (i) filed their SALNs with complete data; (ii) filed their SALNs but with incomplete data; and (iii) did not file their SALNs. The Report may be revised to reflect adjustments, if any. The Final Report as submitted to the DBM Secretary shall be copy furnished the CSC **on or before May 15 of every year**.⁴

- 6.6 Based on the recommendation of the RCC, the DBM Secretary, **within five (5) working days** from the receipt of the Final Report, shall issue Compliance Order/s requiring those who have not complied with the PCR or have not satisfactorily responded thereto to correct/supply the desired information in and/or submit their SALNs within a non-extendible period of thirty (30) days from receipt of the said Order.⁵

- 6.7 If there is a written request for clarification on the Compliance Order, the same shall be submitted to the RCC through the HRMD, AS **within the next working day** from the receipt thereof. The RCC shall then evaluate the request and make the appropriate recommendation to the Secretary **within five (5) working days**. The request for clarification shall not toll the running of the 30-day period for filing of the SALNs with complete data/issuance of the Compliance Order.

⁴ Section 2, CSC Resolution 06-0231 dated February 1, 2006 (Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interest and Financial Connections).

⁵ Section 3, CSC Resolution 06-0231, as amended by CSC Resolution No. 13000174 dated January 24, 2013 (Amendment to Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interest and Financial Connections).

- 6.8 The RCC shall review the response/justification of the non-compliant declarants to the Compliance Order **within five (5) working days** from receipt thereof and make the proper recommendation to the Secretary and/or appropriate offices of the Department from receipt thereof.
- 6.8.1 DBM officials and/or employees found to be compliant with the Compliance Order shall be recommended for inclusion in the Final Report as part of the list of employees who filed their SALNs with complete data.
- 6.8.2 For DBM officials and/or employees who have not complied with the Compliance Order or found to have not satisfactorily responded thereto, the RCC shall include their names in the list of employees who (i) filed their SALNs with incomplete data or (ii) did not file their SALNs; and recommend to the Secretary the issuance of a Show Cause Order.⁶
- 6.9 Upon receipt of the RCC recommendation, the Secretary shall: (i) direct the HRMD, AS to transmit the SALN of compliant declarants along with the declarant's justification for late submission; and/or (ii) issue the Show Cause Order directing the remaining non-compliant DBM official or employee to submit his/her comment or counter-affidavit, and if the evidence so warrants, direct the HRMD, AS to take the necessary action for the conduct of administrative proceedings in accordance with Section 4 of CSC Resolution No. 06-023 dated February 1, 2006, as amended by CSC Resolution No. 1300174 dated January 24, 2013, (*Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interests and Financial Connections*).

7.0 Transmittal and Distribution

- 7.1 The Director of AS shall transmit all original copies of the SALNs (1st copy) of DBM CO officials and employees **on or before June 30 of every year**, to the concerned offices, as specified below:⁷

FILER	DISTRIBUTION LIST
Secretary, Undersecretaries and Assistant Secretaries	OP DBM 201 File Personal File
CO officials and employees with the rank of Director and below	CSC Field Office DBM 201 File Personal File

⁶ Section 4, Ibid.

⁷ Section 5, CSC Resolution 06-0231 dated February 1, 2006 (*Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interest and Financial Connections*)

A duplicate copy of said official transmittal with stamped "received" by OP or CSC, as the case may be, together with the personal copies (3rd copy) of the declarants, shall be forwarded to the respective Administrative Officers (AOs) of bureaus/services/offices who shall acknowledge receipt thereof. It shall be the responsibility of the AO to ensure that each declarant properly acknowledged receipt of his/her personal copy of SALN. The HRMD, AS shall maintain the 2nd copy of the SALN for the 201 file of the declarant.

7.2 For the RO officials and employees, the 1st copy of their SALNs shall be transmitted by their RCC, or in its absence, the Chief Administrative Officer or his/her equivalent, to the Deputy Ombudsman in their respective regions **on or before June 30 of every year**. The remaining copies shall be kept by the Chief Administrative Officer in the 201 file of the declarant (2nd copy) and given as personal copy of the declarant (3rd copy).

7.3 The RO RCC, or in its absence, the Chief Administrative Officer or his/her equivalent, shall submit the following to the CO RCC **on or before June 30 of every year**:

7.3.1 Final Report containing the list of DBM RO officials and employees in alphabetical order, who: (i) filed their SALNs with complete data; (ii) filed their SALNs but with incomplete data; and (iii) did not file their SALNs;

7.3.2 Copy of the SALN transmittal to the Deputy Ombudsman (with stamp receipt by the Office of the Deputy Ombudsman); and

7.3.3 Certified true copy of the accomplished SALNs as submitted to the Deputy Ombudsman of their respective regions.

8.0 Sanction for Failure to Comply

Failure of an official or employee to submit or correct his/her SALN in accordance with the procedure and period under Section 3 of CSC Resolution No. 06-023, as amended and with the provisions of this RCC Internal Guidelines, shall be dealt with in accordance with Section 4 of CSC Resolution No. No. 06-0231, as amended.

9.0 Resolution of Issues

To ensure standard and consistent interpretation of the SALN rules, the RCC-CO shall resolve all issues pertaining to compliance with the submission and filing of SALNs by all DBM officials and employees including those referred by the RCCs in Regional Offices and attached agencies, i.e., Government

Procurement Policy Board-Technical Support Office and Procurement Service,
in accordance with Department Order No. 2013-6 dated April 12, 2013.

10.0 Accessibility of SALNs

Accomplished SALNs of the DBM officials and employees shall be made available to the public subject to the rules and regulations to be issued separately by the RCC in accordance with Department Order No. 2013-6 dated April 12, 2103 (*Revised Functions of the RCC*).

11.0 Procedure in Regional Offices and Attached Agencies

RCCs in the Regional Offices and attached agencies shall establish their own internal review and compliance procedures consistent with the guidelines and procedures established by the RCC-CO. They may also opt to adopt the RCC-CO Internal Guidelines through the issuance of a Certification for the purpose. In case the RCC in the Regional Offices or attached agencies opt to adopt the RCC-CO Internal Guidelines, the functions of the HRMD, AS shall be performed by the Chief Administrative Officer.

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