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REVIEW AND COMPLIANCE COMMITTEE

MEMORANDUM No. 2026-02-27-001

FOR : ALL CONCERNED

SUBJECT : *Adopting the Civil Service Commission Omnibus Rules on the Statement of Assets, Liabilities, and Net Worth and Updating the PCC Review and Compliance Procedure*

DATE : 27 February 2026

1. Section 17 of Article XI of the 1987 Constitution requires public officers and employees, upon assumption of office and as often thereafter as may be required by law, to submit a declaration under oath of their assets, liabilities, and net worth.

2. The filing of Statement of Assets, Liabilities, and Net Worth (SALN) must be within thirty (30) days after assumption of office, on or before April 30 of every year thereafter, and within thirty (30) days after separation from the service, as stated in Section 8 of Republic Act (R.A.) No. 6713, otherwise known as the *"Code of Conduct and Ethical Standards for Public Officials and Employees"*.

3. Further, the Civil Service Commission (CSC) issued the following issuances governing the accomplishment, filing of, and access to the SALN:

   a. Resolution No. 1100356 dated 15 March 2011 on the guidelines governing requests for access to SALNs filed with the CSC;
   b. Resolution No. 1300173 dated 24 January 2013 providing guidelines for filling out the SALN form;
   c. Resolution No. 1300174 dated 24 January 2013 updating the provision on review and compliance procedure of the SALN;
   d. Resolution No. 1500088 dated 23 January 2015 clarifying the disclosure of real property and the proper offices or agencies before which public officials and employees shall file their respective SALNs; and
   e. Resolution No. 2400263 dated 05 April 2024 adopting additional guidelines in the filing and submission of the SALN, particularly the use of electronic signature in the SALN, online oath-taking, online filing or submission, and the procedure in the submission to repository agencies of the SALN for the 2023 SALN compliance, in recognition of the importance of the digitalization of its process.

4. Pursuant thereto, the PCC Review and Compliance Committee (PCC RCC) issued RCC Memorandum No. 2018-01 dated 10 April 2018 or the "*Guidelines in the Submission of SALN and Disclosure of Business and Financial*

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Connections", and RCC Memorandum No. 2020-07-001 dated 10 July 2020 or the "*Updated Guidelines and Procedure in the Submission of SALN and Disclosure of Business and Financial Connections*".

5. To strengthen integrity and transparency in public service, modernize the SALN system, and ensure uniform implementation in the government, the CSC further issued Resolution No. 2500632 dated 25 June 2025, otherwise known as the "*Omnibus Rules on the Statement of Assets, Liabilities, and Net Worth*", circularized through Memorandum Circular No. 14 dated 17 November 2025, thereby repealing and superseding all previous issuances and guidelines.

6. Foregoing considered, and to harmonize the rules and procedures in accomplishing the new SALN Form, administration of oath, filing of SALN, and access to the SALN, the PCC RCC hereby adopts the ***CSC Omnibus Rules on the Statement of Assets, Liabilities, and Net Worth***.

   The updated ***PCC Review and Compliance Procedure*** is likewise attached as ***Annex A***.

Atty. Marielle Grace S. Magtira
RCC Chairperson

Atty. Nicole C. Mabanag
RCC Member

Zico Simeone D. Morales
RCC Member

Recorded in the Transparency Seal:

Rimel D. Evaristo
RCC Head Secretariat

Noted by:

MICHAEL G. AGUINALDO
PCC Chairperson

Copy furnished:
Civil Service Commission

ANNEX A
Updated PCC Review and Compliance Procedure

I. GUIDELINES IN THE FILLING OUT OF THE SALN FORM

A. OBJECTIVES

1. To enjoin all public officers and employees to declare and submit annually a true, detailed and sworn statement of their assets, liabilities and net worth, including disclosure of business interests and financial connections, and to declare to the best of their knowledge their relatives who are in government service; and

2. To ensure that the assets, liabilities, net worth, financial connections and business interests of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household are also disclosed.

B. GOVERNING LAW

For purposes of declaring one's assets, liabilities, and net worth, the governing law shall be the Republic Act (RA) No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, and its implementing rules and regulations.

C. SCOPE

The following are required to submit their SALN and Annual Declaration:

1. All PCC officials and employees holding plantilla positions submitted annually reckoned as 31 December of the year ;
2. New appointees upon their assumption to office; and
3. Those resigning from PCC or retiring from the service.

D. RULES IN ACCOMPLISHING THE SALN FORM

For definition of terms, please refer to Section 5 of the Omnibus Rules on SALN. Further, the rules in accomplishing the new SALN form as stated under Rule II to Rule VI of the Omnibus Rules on the SALN, shall be followed.

II. PROCEDURES IN THE SUBMISSION OF THE SALN FORM

A. WHEN TO FILE

PCC officials and employees are required to submit their duly administered oath SALN following the below schedule[1]:

[1] Rule VII, Section 7, Omnibus Rules on the SALN.

1. New Officials and Employees: Within thirty (30) days after hiring, statements must be reckoned as of his first day of service;

2. Officials and Employees: On or before 30 April of every year in which the statement must be reckoned as of the end of the preceding year; and

3. Separated Employees: Within thirty (30) days after separation from service, statements must be reckoned as of his last day of office.

B. REVIEW AND COMPLIANCE COMMITTEE

For purposes of the filing and submission of the SALN for Employees on or before 30 April of every year (II.A.2. of the preceding paragraph), the following guidelines shall be observed by the PCC officials and employees concerned:

1. Filling up of the form may be handwritten, computerized, or typewritten using the updated SALN Form, provided the signature of the declarant is handwritten and original. The declarant is required to write legibly if he/she chose to fill up the form by handwriting.

   In the case of remote filing under Rule VIII of the Omnibus Rules on the SALN, an electronic or digital signature shall be considered an original signature.

2. The SALN form shall be printed in 8.5" x 13" paper. To prevent unauthorized insertions or pull out of pages, pagination shall read as page 1 of <the number of pages>, page 2 of <the number of pages>, and so on.

3. If the spouses are filing jointly, they shall sign in the spaces provided below the certification. If they are filing separately, the declarant's spouse shall not be required to sign the SALN.

4. The spouse of a public official or employee, who is not in government service, shall not be required to sign the SALN of said public official or employee.

5. The declarant is strictly required to accomplish all applicable information in the SALN. Otherwise, such items should be marked with "N/A" or "not applicable.".

6. In case of joint filing, the SALN may be reproduced as needed, without the need for interchanging the names of the declarant and the spouse/co-declarant, and submitted as such to their respective agencies, provided the signatures of the declarant and the spouse are original on all SALNs.

7. The additional sheet[2] may be used by the declarant under the following circumstances:
   a. The space provided in the SALN is not sufficient for the declarations required;
   b. The property to be declared is the exclusive property of the spouse; and
   c. The property to be declared is the property of unmarried children below 18 years of age living in the declarant's household.

   The additional sheet shall indicate the name of the declarant, his/her position and agency name, the year covered by the SALN, and shall be signed on each page.

8. Minor alteration to the electronic format of the SALN may be allowed provided that the content on the first and second pages and the additional sheet of the SALN shall be retained after such alteration. Such alterations may include adding or deleting one row or more on one table to accommodate one or more entries to another table.

9. No unnecessary marking shall be made on the form.

10. All pages of the SALN shall be signed or initialed by the declarant.

11. Declarants shall submit the SALN to the RCC before having their oaths administered to ensure that the form is properly filled, and to avoid the resubmission of the revised SALN form to the Administering Officer.

    In this regard, the SALN shall be submitted to the RCC on or before the date set in its pertinent issuance. This will allow the RCC sufficient time to review and evaluate the completeness and propriety of SALNs filed, and inform the concerned declarants to complete the data in their SALN or correct/supply the necessary information.

12. The RCC shall review SALNs to determine whether said statements which have been submitted on time, complete, and in proper form.

13. In the event a determination is made that a SALN is filled-out not following these Rules, the RCC shall inform the official or employee concerned and direct him/her to take the necessary corrective action.

14. The RCC shall return the SALN to the declarant with its clearance/endorsement for administration of oath. The declarant shall have the option to have his/her oath administered by the PCC's Administering Officers[3] or by a notary public.

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[2] This shall refer to the prescribed additional sheet forms of the CSC which include 2025 SALN Form AS-1 (Declarant) and 2025 SALN Form AS-2 (Spouse and Children).

[3] Administering Officers for the SALN of PCC Officials and Employees shall be officially designated through Special Order signed and approved the Chairperson.

If the administration of oath is through on-line, procedures under under Rule VIII of the Omnibus Rules on the SALN shall apply.

15. All officials and employees shall submit three (3) original copies of the SALN to the Human Capital Management Division (HCMD). The first copy shall be filed in the 201 File of the declarant, the second copy shall be given to the declarant as a personal copy, while the third copy shall be submitted to the concerned repository agency/ies.

16. The RCC shall submit the list of employees who filed their SALN with complete and incomplete data, or who did not file their SALN, to the office of the PCC Chairperson, copy furnished the CSC, on or before 15 May of every year.

17. In accordance with the procedures provided in CSC MC No. 3, s. 2013, and pursuant to its authority under Special Order No. 2026-01-21-01, s. 2026, the RCC shall issue compliance and/or show-cause orders where necessary and recommend appropriate action to the PCC Chairperson through the Executive Director.

C. HUMAN CAPITAL MANAGEMENT DIVISION (HCMD)

The original SALNs of public officials and employees shall be transmitted by the Human Capital Management Division to the respective repository agencies as stated in the List of Repository Agencies and Corresponding Public Officials and Employees[4]:

1. Within three (3) months from the date of filing of the declarant with the department, agency, or office for those entering government service;
2. On or before October 30 of every year for the annual filing of the SALN; and
3. Within three (3) months from the date of filing of the declarant with the department, agency, or office for those leaving government service.

The review and compliance of SALNs submitted after assumption to or separation from the service shall be performed by the HCMD.

III. PROCEDURE IN THE DIGITAL FILING AND SUBMISSION OF THE SALN

Rule VIII of the Omnibus Rules on the SALN shall govern the procedures in the digital filing and submission of the SALN.

IV. SUBMISSION TO REPOSITORY AGENCIES

The original SALNs of public officials and employees shall be transmitted to their respective repository agencies as stated in the List of Repository Agencies

[4] Annex D of the Omnibus Rules on SALN.

and Corresponding Public Officials and Employees pursuant to Rule IX of the Omnibus Rules on the SALN.

V. ACCESS TO SALN

All SALNs filed shall be made available for inspection at reasonable hours upon a valid and lawful request for inspection following the procedures under Rule X of the Omnibus Rules on the SALN.

VI. FAILURE TO SUBMIT THE SALN FORM

Any of the following acts shall constitute a violation of Section 8 of R.A. No. 6713, 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, without prejudice to the proper filing of other administrative offenses as may be warranted under existing laws:

a. Failure of an official or employee to submit his/her SALN;

b. Failure of an official or employee to correct and submit his/her SALN in accordance with the review and compliance set forth by the department, agency, or office concerned; and

c. Failure to disclose or misdeclaration in bad faith of any asset, liability, business interest, financial connection, and relative in the government in the SALN.

VII. PREVIOUS ISSUANCES

All previous RCC Issuances on the SALN and its guidelines are hereby repealed.

VIII. EFFECTIVITY

Pursuant to CSC Memorandum Circular No. 14 dated 17 November 2025, these rules govern the filing of the FY 2025 SALN.