



Republic of the Philippines  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City

**ADMINISTRATION SECTOR**  
**Office of the Assistant Commissioner**

**MEMORANDUM**

No. : 2022-001  
Date : January 25, 2022

**FOR** : **All Officials and Employees**  
This Commission

**SUBJECT** : **Filing and Submission of Statement of Assets, Liabilities and Net Worth (SALN) for Calendar Year (CY) 2021**

Pursuant to Section 8 of Republic Act No. 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, all COA officials and employees are required to accomplish their SALN as of December 31, 2021, in three (3) original copies. In accomplishing the SALN, please be guided by the Guidelines in the Filing Out of the SALN Form hereto attached for ready reference.

**1. Filing and Submission**

**1.1 For those assigned in the Central Office and National Capital Region**

<i>Deadline of Submission</i>	<b>February 28, 2022, Monday</b>
<i>Person Responsible</i>	COA Employee
<i>What to Submit</i>	Three (3) original copies of duly accomplished SALN for: <ul style="list-style-type: none"><li>• Civil Service Commission (CSC)</li><li>• Human Resource Database Management Division (HRDMD), Human Resource Management Office (HRMO)</li><li>• Employee's personal file</li></ul>
<i>Where to Submit</i>	Respective Sector/Cluster/Office

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<i>Deadline of Submission</i>	<b>March 15, 2022, Tuesday</b>
<i>Office Responsible</i>	Sector/Cluster/Office
<i>What to Submit</i>	Three (3) original copies of duly accomplished SALN of employees for: <ul style="list-style-type: none"> <li>• CSC</li> <li>• HRDMD, HRMO</li> <li>• Employee's personal file</li> </ul>
<i>Where to Submit</i>	HRDMD, HRMO

**1.2 For those assigned in the Regional Offices**

<i>Deadline of Submission</i>	<b>February 28, 2022, Monday</b>
<i>Person Responsible</i>	COA Employee
<i>What to Submit</i>	Three (3) original copies of duly accomplished SALN for: <ul style="list-style-type: none"> <li>• Office of the Ombudsman</li> <li>• HRDMD, HRMO</li> <li>• Employee's personal file</li> </ul>
<i>Where to Submit</i>	Office of the Regional Director, through the Administrative, Training and Finance Division (ATFD)

<i>Deadline of Submission</i>	<b>May 27, 2022, Friday</b>
<i>Office Responsible</i>	COA Regional Director, through the ATFD
<i>What to Submit</i>	One original copy of duly accomplished SALNs of all regional personnel, together with Summary List of Filers in the prescribed format (attached as Annex D)
<i>Where to Submit</i>	Regional Office of the Office of the Ombudsman

<i>Deadline of Submission</i>	<b>May 31, 2022, Tuesday</b>
<i>Office Responsible</i>	COA Regional Director, through the ATFD
<i>What to Submit</i>	One original copy of duly accomplished SALNs of all regional personnel, together with the following documents: <ul style="list-style-type: none"> <li>• Summary List of Filers in the prescribed format (attached as Annex D)</li> </ul>

	<ul style="list-style-type: none"> <li>• Soft copy (Excel Format) of the Summary List of Filers</li> <li>• Certification that the SALNs submitted/ included in the Summary List of Filers were reviewed and found compliant by the Review and Compliance Committee of the Regional Office</li> </ul>
<i>Where to Submit</i>	HRDMD, HRMO

**2. Person to Administer Oath**

The following are allowed to administer the oath for the SALN:

- 2.1 Heads of Sectors, Cluster/Office/Regional Directors, Chief Executive Staff, Chiefs of Staff and Heads of Divisions/Audit Groups/Audit Teams; or
- 2.2 The highest ranking officer (regardless of position) designated as Head of the Administrative Unit of Sector/Cluster/Office; or
- 2.3 Notary Public.

**3. Duties of the Highest Ranking Officer (Regardless of Position) Designated as Chief of Staff of the Office of the Assistant Commissioner of Sector/Head of the Administrative Unit of Cluster/Office and Head/Chief of the ATFD in the Regional Offices**

**3.1 Chief of Staff of the Office of the Assistant Commissioner of Sector/Head of the Administrative Unit of Cluster/Office**

- 3.1.a Ensure that all officials and employees under their jurisdiction have filed the required SALN;
- 3.1.b Ensure that applicable information or details required in the SALN are provided by the filer, or marked "N/A" if not applicable; and
- 3.1.c Prepare a memorandum for signature of the Sector Head or Cluster/Office Director concerned (copy furnished the HRMO Director) ordering the employee who did not file his/her SALN on or before February 28, 2022 to submit his/her SALN within a non-extendible period of three (3) working days from receipt of the memorandum.

**3.2 Head/Chief of the ATFD in the Regional Offices**

- 3.2.a Ensure that all officials and employees under their jurisdiction have filed the required SALN;
- 3.2.b Ensure that applicable information or details required in the SALN are provided by the filer, or marked "N/A" if not applicable; and
- 3.2.c Prepare a memorandum for signature of the Regional Director (copy furnished the HRMO Director) ordering the employee who did not file his/her SALN on or before February 28, 2022 to submit his/her SALN within a non-extendible period of three (3) working days from receipt of the memorandum.

**4. Review and Compliance Committee**

- 4.1 There shall be a Review and Compliance Committee (RCC) in the Central Office and National Capital Region (NCR), and in each Regional Office to determine whether the SALNs have been submitted on time, are complete and in proper form.
- 4.2 The following personnel of the HRDMD, HRMO shall constitute the RCC in the Central Office and NCR:

Chairperson : **Imelda V. Clave**  
Chief Administrative Officer  
Division Chief

Members : **Mary D. Salinas**  
Administrative Officer V  
Section Chief, IT Support Section

**Aaron James A. Guanio**  
Administrative Officer IV

**Mark Christopher W. Lagera**  
Administrative Officer II

- 4.3 All Regional Directors shall issue an office order creating the RCC in their respective Regional Offices, and shall furnish the HRMO with copy of the office order.
- 4.4 The RCC shall be guided by the review and compliance procedures provided under CSC Memorandum Circular No. 10, s. 2006, as amended.

**5. Other Instruction**

To facilitate the review process and in order to easily differentiate the original copy from a photocopy of the SALN, signatures should be affixed using blue ink.



## 6. Sanction

Failure of an official or employee to submit his/her SALN shall be a ground for disciplinary action and is punishable under Rule 10, Section 50 (D) (8) of the 2017 Rules on Administrative Cases in the Civil Service (CSC Resolution No. 1701077 dated July 3, 2017) with the following penalties:


- 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

Attached are the following annexes to guide you in the filing and submission of the SALN:

- Annex A - Guidelines in the Filling Out of the SALN Form
- Annex B - SALN Form Sample Guide
- Annex C - Revised SALN Form as of January 2015
- Annex D - Summary List of Filers (For Regional Office Only)

Additional guidelines shall be issued as soon as the CSC adopts specific guidelines in the filing and submission of the SALN as of December 31, 2021 during the state of public health emergency.

Strict compliance is hereby enjoined.

  
LUZVI PANGAN CHATTO  
Assistant Commissioner

OAC-AS/HRMO/HRDMD  
LPC/MMOT/IVC/Mary  
As Memo-SALN 2021