



Office of the President of the Philippines
COOPERATIVE DEVELOPMENT AUTHORITY

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Central Office

827 Aurora Blvd., Service Road, Brgy. Immaculate Conception, 1111 Cubao, Quezon City, Philippines

OFFICE ORDER NO. 2018-05-A
Series of 2018

**SUBJECT : PROCEDURE ON REVIEWING OF STATEMENT OF ASSETS,
LIABILITIES AND NET WORTH (SALN) IN THE COOPERATIVE
DEVELOPMENT AUTHORITY**

I. BACKGROUND

In line with the mandate of public disclosure and transparency, and pursuant to Republic Act No. 6713 otherwise known as "Code of Conduct and Ethical Standards for Public Officials and Employees," the filing of Statement of Assets, Liabilities and Net worth (SALN) of all government employees is required.

II. LEGAL BASES

1. Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) and its Implementing Rules and Regulations;
2. CSC Memorandum Circular No. 10, series of 2006 dated April 17, 2006 entitled, "Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business interests and Financial Connections" (CSC Resolution No. 060231 dated February 1, 2006);
3. CSC Memorandum No. 3, series of 2013 entitled, "Amendment to the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections," (CSC Resolution No. 1300173 dated January 24, 2013 entitled, "Use of the Statement of Assets, Liabilities and Net Worth (SALN) Form for the Year 2012 and Onwards as amended by CSC Resolution No. 1500088 dated January 23, 2015).
4. CSC Resolution No. 130045 dated March 4, 2013 entitled, "Review and Compliance Committee for the Statement of Assets, Liabilities and Net Worth (SALN);" and
5. Section 50.D., Rule 10 of the 2017 Revised Rules on Administrative Cases in the Civil Service (RACCS).



III. COVERAGE

All CDA officials and employees (presidential appointees, permanent, temporary, co-terminus and casual status of employment) shall file under oath, their SALNs and Disclosure of Public Interest and Financial Connections, on or before April 30 of every year thereafter.

IV. CDA SALN Review and Compliance Committee

In compliance with the CSC Resolution No. 1300455 dated March 4, 2013, this Authority issued Special Order No. 2013-354 dated August 2, 2013 re: "Revised Composition of the SALN Review and Compliance Committee of the CDA." The CDA SALN Review and Compliance Committee (RCC) shall be composed of the following:

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| a. Executive Director | - | Chairperson |
| b. Attorney V | - | Member |
| c. Accountant III | - | Member |
| d. HRM Officer III | - | Member |

Extension Office

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| a. Director II | - | Chairperson |
| b. Attorney III | - | Member |
| c. Accountant I | - | Member |
| d. HRM Assistant | - | Member |

The said committee members are required to meet at least every second week of March or as the need arises in order to examine, review the particular contents of the submitted SALN of CDA officers and employees to ensure that they have complied with the prescribed guidelines in the filling up of the same before its submission to the Office of the Ombudsman or to the Civil Service Commission on or before April 30 of every year thereafter.

V. RESPONSIBILITIES

A. Responsibilities of HRMO.

- a. Collect the SALN forms from CDA Employees.
- b. Upon receipt of the SALN forms, evaluate the same to determine whether the statements have been properly accomplished. A SALN is deemed properly accomplished when all applicable information or

details required therein are provided by the filer. Items that are not applicable should be marked N/A (Not Applicable).

- c. Transmit the SALNs to the concerned government agencies (CSC, Office of the Ombudsman, etc.) on or before May 15 of every year.
- d. Act as Secretariat of the CDA SALN RCC.
- e. Cascade information as to the proper filling up of the SALN as prescribed by the CSC Resolution No. 1300173 dated January 24, 2013 as amended by CSC Resolution No. 1500088 dated January 23, 2015 (CSC MC No. 3, series of 2015).

B. Responsibilities of the Head of the Agency.

- a. Ensure compliance of all CDA employees to the submission of the SALN.
- b. Issue an Order, within five (5) days upon receipt of the list of filers, to require those who have incomplete data in their SALN to duly accomplish said form, and to require those who did not file to submit their respective SALN within a non-extendible period of thirty (30) days from receipt of the said Order.

C. Responsibilities of the CDA Officials and Employees.

- a. Fill in all applicable information and/or make true and detailed statement in their SALNs within the prescribed period.
- b. Submit SALN in three (3) copies:
 - i. One (1) copy for the filer.
 - ii. One (1) copy for CDA-HR Section.
 - iii. One (1) copy to be submitted to the CSC/ Office of the President/ Office of the Deputy Ombudsman for Luzon, Visayas and Mindanao.

VI. PROCEDURE

The SALN Form to be used shall be the one prescribed by the CSC and properly disseminated by the HRMO III.

To ensure proper filling up of the SALN Form, all CDA employees are enjoined to observe the guidelines established under CSC Resolution No. 1300173 dated January 24, 2013 as amended by CSC Resolution No. 1500088 dated January 23, 2015.

The CDA Officials and employees may file and submit their SALN under the following circumstances, to wit:

A. After assumption to office and after separation from service.

- a. Newly hired officials and employees shall file under oath their SALNs and Disclosure of Public Interest and Financial Connections within thirty (30) days after the assumption of office, statements of which must be reckoned as of his/ her first day of service.
- b. Separating officials and employees shall file under oath their SALNs and Disclosure of Public Interest and Financial Connections within thirty (30) days after the separation from service, statements of which must be reckoned as of his/ her last day of service.
- c. The HRMO shall do the initial screening of the SALNs submitted by the employees. He/she shall check if the employees provided complete details and in proper form as prescribed by the CSC.
- d. He/she shall submit the duly accomplished SALN to the CDA SALN RCC for its review.
- e. The CDA SALN RACC shall determine whether the SALNs have been submitted on time, with complete and accurate entries and are in proper form. The Committee shall submit a report on the same to the Head of the agency.
- f. If found in order, they shall instruct the HRMO to do the following, to wit:
 1. Provide one (1) copy to the concerned employee;
 2. File one (1) copy to his/her 201 File of the concerned employee; and
 3. File one (1) copy in the SALN files.
- g. If found not in order or if the concerned employee did not submit on the required deadline, the Committee shall recommend to the Executive Director the issuance of an order to complete the data in the SALN or to submit the SALN within a non-extendible period of thirty (30) days from receipt of said order (CSC MC No. 3, series of 2013). This is to avoid delay in the release of first/ last salary of the concerned employee.

B. Incumbents of plantilla positions at the CDA.

- a. All CDA officials and employees shall file under oath their SALNs and Disclosure of Public Interest and Financial Connections on or before April 30 of every year thereafter.
- b. The HRMO shall do the initial screening of the SALNs submitted by the employees. He/she shall check if the employees provided complete details and in proper form as prescribed by the CSC.
- c. He/she shall then prepare a list of all CDA employees who submitted their SALNs, SALNs with incomplete data, and employees who did not submit their SALN. Said list/ report shall be submitted to the CDA SALN RCC for its review.
- d. The CDA SALN RCC shall determine whether the SALNs have been submitted on time, with complete and accurate entries and are in proper form.
- e. The CDA SALN RCC shall submit to the Head of the Agency a report of the following, five (5) days after April 30 of every year, as follows:
 - i. Those who filed their SALNs with complete data;
 - ii. Those who filed their SALNs but with incomplete data; and
 - iii. Those who did not file their SALNs.

All in alphabetical order.

- f. The Head of the agency shall have a ministerial duty to issue an order requiring those who have incomplete data in their SALNs to correct/ supply the desired information and those who did not file their SALNs to comply within a non-extendible period of thirty (30) days from receipt of said order.
- g. Once all SALNs are in order, the HRMO shall transmit copies to the concerned government on or before May 15 of every year.
- h. The HRMO shall keep a copy of the SALNs of the employees for records purposes. He/she shall also distribute copies of the SALNs to individual employees.

The following documents shall be submitted to the Malacañang Records Department-Office of the President for presidential appointees and to the Integrated Records and Management Office-Civil Service Commission for permanent, temporary, co-terminus and casual employees on or before May 15 of every year, as follows:

1. Cover/ Transmittal Letter;

2. Summary List of Filers (SLF) (printed copy);
3. Summary List of Filers (Soft Copy) or send soft copy to irmo.cmd@csc.gov.ph (for Central Office only);
4. Certification issued by the CDA SALN Review and Compliance Committee;
5. List of Employees who did not file their SALNs; and
6. Sworn Statements of Assets, Liabilities and Net Worth (SALNs)

The same shall be submitted by the CDA Extension Offices to the following:

For Luzon-based Extension Offices:

Office of the Deputy Ombudsman for Luzon
3rd Floor Ombudsman Building
Agham Road, North Triangle
Diliman, Quezon City 1101

For Visayas-based Extension Offices:

Office of the Deputy Ombudsman for Visayas
Department of Agriculture RO-7 Compound
M. Velez Street, Guadalupe
Cebu City 6000

For Mindanao-based Extension Offices:

Office of the Deputy Ombudsman for Mindanao
4th Level Herrera Building, Alvarez Street
Davao City 8000

VII. SANCTIONS

Failure of a CDA official or employee to correct/ submit his/ her SALN in accordance with the guidelines within the given period pursuant to the provisions of this Order shall be a ground for disciplinary action. The offense of failure to file SALN is punishable under Section 50.D.8, Rule 10 of the 2017 Revised Rules on Administrative Cases in the Civil Service, with the following penalties:

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| 1 st Offense | - | Suspension for one (1) month and one (1) day to six (6) months |
| 2 nd Offense | - | Dismissal from the service |

Failure of the Head of the agency to comply with the provisions of the CSC Resolution No. 060231, as amended, shall be held liable for simple neglect of duty punishable under 50.D.1, Rule 10 of the 2017 RACCS, as follows:


- 1st Offense - Suspension for one (1) month and one (1) day to six (6) months
- 2nd Offense - Dismissal from the service

VIII. REPEALING CLAUSE

This Office Order repeals all prior issuances that are inconsistent with it.

IX. EFFECTIVITY

This Office Order takes effect on 26th day of September 2018.


ORLANDO R. RAVANERA, CESO, CEO VI
Chairman