



Republic of the Philippines
Office of the President
PRESIDENTIAL LEGISLATIVE LIAISON OFFICE



Mark Llandro "Dong" L. Mendoza
Secretary

MEMORANDUM ORDER NO. 03-2025 A

TO : ALL PLLO OFFICIALS AND EMPLOYEES

SUBJECT : REVIEW AND COMPLIANCE PROCEDURE IN THE FILING AND SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NETWORTH (SALN) AND DISCLOSURE OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

DATE : 10 FEBRUARY 2025

The submission of Statement of Assets, Liabilities and Networth (SALN) is required under Article XI Section 17 of the 1987 Constitution and Section 8 of Republic Act no. 6713, the "Code of Conduct and Ethical Standards for Public Officials and Employees." It is a declaration under oath of the public official/employee, of his or her spouse, and of his or her unmarried children under 18 years old still living in their parents' household of their assets (real and personal properties), liabilities (loans, mortgages, etc.) business interests and financial connections and identification of relatives in the government service.

In view of the above, this Memorandum Circular is hereby issued to establish a review and compliance procedure in the filing and submission of SALN.

COVERAGE :

All PLLO officials and employees *except workers under contract of service (COS) and consultants.*

GUIDELINES :

1. ISSUANCE OF ADVISORY

The PLLO Secretary, shall issue a Memorandum ***not later than February 15 of every year***, to remind all PLLO officials and employees of the deadline for the annual submission of SALN as of December 31 of the previous year.

2. FILING AND SUBMISSION OF SALN

- 2.1 Within 30 days after assumption of office, statements of which must be reckoned as of his/her first day of service;
- 2.2 On or before April 30 of every year thereafter, statement of which must be reckoned as of the end of the preceding year; and



- 2.3 Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day of office.

3. PREPARATION OF STATEMENTS

- 3.1 All officials and employees are strictly required to fill-in all applicable information and/or make a true and detailed statement of their SALNs, using the latest CSC-prescribed form.
- 3.2 The prescribed form is the one revised as of January 2015 per CSC Resolution No. 1500088 promulgated on January 23, 2015. For reference, attached are the Sample SALN Form and Frequently Asked Questions (FAQ) on the SALN from the CSC.
- 3.3 Assets and/or properties acquired, donated or transferred in the name of the filer for a particular year, but were not declared on his/her SALN for that year, as the same came to his/her knowledge only after he/she filed, corrected and/or submitted his/her SALN, must be declared or reflected in the filer's next or succeeding SALN.

Items not applicable to the filer should be marked "N/A".

4. DUTIES OF THE REVIEW AND COMPLIANCE COMMITTEE

- 4.1 To oversee the proper filing and timely submission of the SALN of PLLO officials and employees, as well as the use of the proper form;
- 4.2 To evaluate the submitted SALN forms and determine whether said statements have been properly accomplished;

SALN is deemed properly accomplished when all applicable information or details required therein are provided by the filer.

- 4.3 To issue an Order 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 ten (10) days from receipt of the said Order.

- 4.4 To prepare a list of employees in alphabetical order who:

- a. filed their SALNs with complete data;
- b. filed their SALNs with incomplete data;
- c. did not file their SALNs,

and submit the same to the head of agency, copy furnished the Civil Service Commission on or before May 15 of every year.

- 4.5 To transmit all original copies of the properly accomplished SALNs on or before June 30 of every year or on the date as may be prescribed by the CSC to the appropriate repository agency;
- 4.6 To render opinion interpreting the provisions on review and compliance procedure in the filing thereof.

5. SANCTIONS FOR FAILURE TO COMPLY/ISSUANCE OF A SHOW-CAUSE ORDER

Failure of an official or employee to correct/submit his/her SALN in accordance with the procedure and within the given period shall be 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 the 2017 Revised Rules of Administrative Cases in the Civil Service. The offense for failure to file SALN shall be:

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

6. TRANSMITTAL OF ALL SUBMITTED SALNs TO THE CONCERNED AGENCIES ON OR BEFORE JUNE 30 OF EVERY YEAR

The Review and Compliance Committee shall transmit all original copies of the SALNs received to the official repository agencies on or before June 30 of every year as specified below:

OFFICIALS/EMPLOYEES	CONCERNED OFFICES
Presidential Adviser on Legislative Affairs and Head, PLLO (Secretary)	Office of the President
Presidential Legislative Assistant (Undersecretary)	Office of the President
Presidential Legislative Liaison Officer III (Assistant Secretary)	Office of the President
Presidential Legislative Liaison Officer II (Director IV)	Office of the President
Head Executive Assistant	Office of the President
All employees occupying salary 24 and below	Civil Service Commission

7. COMPLIANCE WITH THE REQUIREMENT OF THE TRANSPARENCY SEAL

In compliance with Memorandum Circular No. 2023-1 dated August 22, 2023 of the Inter-Agency Task Force (IATF) on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems (Administrative Order No. 25, s. 2011), provisions in the Guidelines on the Grant of FY 2023 Performance Based Bonus (PBB), requiring the posting of Agency Compliance Procedures of Statements and Financial Disclosures, including the SALN Guidelines, this Guidelines shall be part of the Transparency Seal and shall be posted in the Presidential Legislative Liaison Office Website.

8. EFFECTIVITY

This Memorandum Circular takes effect immediately and shall remain in force unless revoked, cancelled or superseded by a subsequent issuance.

SECRETARY MARK LLANDRO L. MENDOZA
 Presidential Adviser on Legislative Affairs
 and Head, PLLO