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ADMINISTRATIVE GUIDELINES NO. 05 **Series of 2026**

GUIDELINES IN THE REVIEW AND COMPLIANCE PROCEDURES IN THE FILING AND SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES, AND NETWORTH (SALN) AND DISCLOSURE OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS FOR FY 2026 AND ONWARDS

I. OBJECTIVE:

These Guidelines are adopted to provide guidance to OGCC officers and employees with accomplishment and filing under oath of their statements of assets, liabilities, and net worth (SALN) and disclosure of business interests and financial connections, including those of their spouses and unmarried children under 18 years of age living in their household, and the disclosure of their relatives in the government service within the fourth degree of consanguinity or affinity, for FY 2026 and onwards.

II. GUIDELINES:

Section 1. Filing and Submission of SALN

- a. All OGCC officers and employees, except those who serve in an official honorary capacity, without service credit or pay, laborers, and casual or temporary workers, shall file under oath their SALN and Disclosure of Business Interests and Financial Connections with the Personnel Section, to wit:
 - i. Within thirty (30) days after assumption of office, statements of which must be reckoned as of their first day of service;



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- ii. Subject to the regulation of the SALN Committee for its prior evaluation and consolidated submission of SALNs, on or before 30th of March of every year thereafter, statements of which must be reckoned as of the end of the preceding year;
 - iii. Within thirty (30) days after separation from the service, statements of which must be reckoned as of their last day of office;
- b. OGCC officials and employees under temporary status are also required to file under oath their SALNs and Disclosure of Business Interest and Financial Connections, in accordance with guidelines provided herein.
- c. OGCC officers and employees are strictly required to fill in all applicable information and/or make a true and detailed statement in their SALNs. Items not applicable to the Declarant should be marked N/A (not applicable).

Section 2. Review and Evaluation of SALN

A. Duties of Personnel Section

1. The Personnel Section shall be designated to receive the SALN;
2. It shall indicate the date and time of receipt;
3. It shall initially review the submitted SALN to determine whether the same has been properly accomplished, taking into consideration the following:
 - a. The Declarant/s should have provided all applicable information or details required therein.
 - b. Items not applicable were marked N/A.
4. If a SALN is not properly filed, it shall require the Declarant to take the necessary corrective action immediately.

B. Duties of the Review and Compliance Committee (RCC).¹

¹ Created under OGCC Office Order No.02 dated 06 January 2026 to evaluate OGCC officers' and employees' SALNs.



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1. The RCC shall evaluate whether the Declarant's SALN has been properly accomplished and submitted on time.
2. The RCC shall submit the list of employees in alphabetical order to the Government Corporate Counsel (GCC), copy furnished to the Civil Service Commission, on or before 15th of May of every year:
 - a. Those who filed their SALNs with complete data;
 - b. Those who filed their SALNs but with incomplete data, and;
 - c. Those who did not file their SALNs.

Section 3. Ministerial Duty of the GCC to Issue Compliance Order

Immediately upon receipt of the afore-mentioned list and recommendation, it shall be the ministerial duty of the GCC 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/submit their SALNs to comply within a non-extendible period of three days from receipt of said order.

Assets and/or properties acquired, donated, or transferees for a particular year, but were not declared on their SALNs for that year, as the same came to their knowledge only after they have filed, corrected, and/or submitted their SALN, must be declared or reflected in the next or succeeding SALNs.

Section 4. Sanction for Failure to Comply/Issuance of a Show-Cause Order

Failure to correct/submit SALN in accordance with the procedure and within the given period pursuant to the directive, as well as Section 4 hereof, shall be a ground for disciplinary action. The Government Corporate Counsel shall issue a show-cause order directing the concerned employee 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 2025 Rules of Administrative Cases in the Civil Service. The offense for failure to file SALN shall be:

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

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Section 5. Transmittal of all submitted SALNs to the repository agencies on or before the 15th of May.

The Personnel Section shall transmit to the Civil Service Commission all original copies of the submitted SALNs on or before the 15th of May of every year.

III. REPEALING CLAUSE

All previous issuances inconsistent with these Guidelines are deemed repealed or modified accordingly.

IV. EFFECTIVITY

These Guidelines shall take effect immediately and shall remain in force unless revoked, cancelled, or superseded by a subsequent issuance.

26 February 2026.


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RCC-Chairman


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RCC Member


MARIA CRISTINA A. BATUYONG
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Guidelines in the Review and Compliance Procedures in the Filing and Submission of FY 2026 Statement of Assets, Liabilities, and Networth and Disclosure of Business Interest and Financial Connections



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REFERENCES:

- Office Order No. 033, Series of 2024, Composition of OGCC Review and Compliance Committee
- Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees.
- CSC Memorandum Circular No. 10, series of 2006.
- CSC Memorandum Circular No. 3, series of 2013.
- CSC Memorandum Circular No. 3, series of 2015.
- CSC Memorandum Circular No. 14 series of 2025.

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