



# DANGEROUS DRUGS BOARD

02 March 2026

## OFFICE ORDER

NUMBER 030226 - 025, SERIES OF 2026

**SUBJECT: REVIEW AND COMPLIANCE PROCEDURES ON THE FILING AND SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN) OF DDB OFFICIALS AND EMPLOYEES**

Pursuant to Republic Act No. 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, and Civil Service Commission (CSC) Memorandum Circular No. 14, s. 2025,<sup>1</sup> these internal guidelines on the review and compliance procedures for the filing and submission of SALNs by DDB officials and employees are hereby adopted.

### I. General Guidelines in Accomplishing and Filing the SALN Forms

A. **General Rule.** The SALN submissions of DDB officials and employees shall comply with the Omnibus Rules on the SALN, as adopted by the CSC through Memorandum Circular No. 14, s. 2025 and Resolution No. 2500632 dated 25 June 2025. *(See attached copy of the Omnibus Rules and the prescribed SALN Forms).*

B. **When to File.** The SALN must be filed by the declarant:

1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of the declarant's first day of service;
2. On or before April 30 of every year thereafter, statements of which must be reckoned as of December 31 of the preceding year; and
3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of the declarant's last day of office.

The DDB officials and employees who assumed their office in a given year shall no longer be required to comply with Item B (2) of this internal policy in the said year of assumption of office.

C. **Joint and Separate Filing.** Spouses who are both public officials and employees shall have the option to file their SALN either jointly or separately. The choice shall be indicated in their respective SALNs. Spouses who are public officials or employees but are separated in fact or legally separated are still considered to have marriage bonds. They shall have the option to file their SALNs jointly or separately.

<sup>1</sup>CSC Memorandum Circular No. 14, s. 2025, re: Omnibus Rules on the SALN



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- D. **Not Applicable.** In case the declarant is single, married but whose spouse is not in the government service, widowed, divorced under the Code of Muslim Personal Laws of the Philippines, and those whose marriages were legally annulled or declared a nullity under the Family Code of the Philippines, the declarant shall mark the box labeled “Not Applicable.”
- E. **Name of Declarant’s Spouse.** The declarant shall provide the name of his/her spouse. However, the declarant is not required to disclose the spouse’s job title, office, or office address, except when the spouse is also a public official or employee.
- F. **Signature.** 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.
- G. **Signature; Private Individual.** 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.
- H. **Blank Space.** The declarant is strictly required to provide all applicable information in the SALN. Otherwise, such items should be marked with “N/A” or “not applicable.”
- I. **Manner of Accomplishing the SALN.** The accomplished form may be handwritten, computerized, or typewritten, provided the signature of the declarant is original. The declarant is required to write legibly if he/she chooses to accomplish the form by handwriting.
- J. **Joint Filing.** 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.
- K. **Unnecessary Marking.** No unnecessary marking shall be made on the SALN form.
- L. **Signature.** All pages of the SALN shall be signed or initialed by the declarant.
- M. **Copies of SALN.** All officials and employees shall submit three (3) original copies of the SALN to the Human Resource Management Section. The first copy shall be given to the SALN Review and Compliance Committee for transmittal to the repository agency, the second copy shall be filed in the 201 file of the declarant, and the third copy shall be given to the declarant as a personal copy.



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**II. Constitution of the SALN Review and Compliance Committee (SALN-RCC)**

The SALN Review and Compliance Committee shall be composed of the following:

- A. Chairperson – Highest Ranking Human Resource Management Officer
- B. Members – Highest Ranking Planning Officer and Internal Auditor
- C. SALN-RCC Secretariat – HRMS staff

**III. Procedures for the Review and Compliance of SALN Submissions**

- A. **Review of SALN Submissions.** The SALN-RCC shall review all SALN submissions to determine whether the forms submitted on time are complete and in the prescribed proper form.
- B. **Opinion.** The SALN-RCC shall have the authority, within its respective jurisdiction, to render written opinions interpreting the provisions of RA 6713 as they pertain to the SALN filing requirements for public officials and employees.
- C. **Notification of Non-Compliance and Corrective Actions.** In the event a determination is made that a SALN was not filed following the prescribed rules, the SALN-RCC shall so inform the public official or employee concerned and direct him/her to take the necessary corrective action.
- D. **Classification of Corrections.** Minor correction pertains to corrective action at the initiative of the declarant regarding typographical errors, mathematical rectifications, and explanations of disclosed entries. Substantial correction pertains to corrective actions at the initiative of the declarant concerning hidden, undisclosed, or undeclared assets, liabilities, business interests, and financial connections.
- E. **Period for Amendments.** Minor and substantial corrections to the SALN are allowed after filing with the HRMS during the implementation of SALN review and compliance procedure. Upon submission of the original SALNs to the repository agency, corrections or amendments in the entries, upon the initiative of the declarant, shall no longer be allowed. In subsequent filings, any correction of entries where non-disclosure was unintended or made in good faith shall be deemed a correction of the previous SALNs.
- F. **Prosecution of Case.** The review and compliance procedure, including the notification that may be given by the SALN-RCC in the course thereof, is not a prerequisite to the filing of administrative charges for false declaration or concealment in the declarant's SALN. The declarant is responsible for declaring the required information with or without notice.



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- G. Assumption and Exit SALN.** The review and compliance of SALNs submitted after assumption of or separation from office shall be performed by the HRMO or the SALN-RCC.
- H. Submission to Repository Agencies.** The original SALNs of public officials and employees shall be transmitted to their respective repository agencies:
1. Within three (3) months from the date of filing with the HRMS for those entering government service;
  2. On or before October 30 of every year for the annual filing; and
  3. Within three (3) months from the date of filing with the HRMS for those leaving government service.
- I. Transmittal of Original Copies of SALN.** The HRMO III or the assigned HRMO shall transmit all original copies of the SALNs received to the concerned offices, following the List of Repository Agencies and Corresponding Public Officials and Employees.
- J. Submission Beyond the Prescribed Date.** After the prescribed date of submission to the appropriate repository agency, the latter shall no longer receive any belated submissions.
- K. Power and Complete Form.** The repository agency has the power to conduct a review of the SALNs submitted to it. When, upon review, it is found that a declarant failed to use the proper form or that the form is incomplete, the repository agency concerned shall return the SALN to the agency to consider such SALN as non-compliant, without prejudice to the liability of the SALN-RCC for Simple Neglect of Duty. The agency shall then inform the declarant of such non-compliance with a directive to correct or complete the SALN. Upon receipt, the declarant shall resubmit the corrected form within thirty (30) days therefrom. Otherwise, the declarant shall be considered to have failed to comply with the filing requirement.
- L. Offenses and Penalties.** Any of the following acts shall constitute a violation of Section 8 of RA 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:
1. Failure of an official or employee to submit his/her SALN;
  2. Failure to correct and submit his/her SALN in accordance with the review and compliance set forth by the agency; and
  3. Failure to disclose or misdeclaration in bad faith of any asset, liability, business interest, financial connection, or relative in the government.
- M. Liability of the SALN-RCC.** The members of the SALN-RCC shall be held liable for Simple Neglect of Duty should they fail to inform and return the



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SALN to the declarant for failure to use the proper form or if the form is incomplete.

- N. **Liability for Failure to Transmit.** The HRMO III or the assigned HRMO who fails to submit the SALNs to the proper repository agency within the prescribed period shall be liable for Simple Neglect of Duty, 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.

This Order shall take effect immediately and shall remain in force until rescinded. All previous Office Orders and internal guidelines on SALN are hereby repealed.

Recommending Approval:

  
**Undersecretary EARL P. SAAVEDRA, CESO I**  
Executive Director V

Approved/Disapproved:

  
**Secretary OSCAR F. VALENZUELA**  
Chairperson

