



UPDATED GUIDELINES IN THE REVIEW AND COMPLIANCE PROCEDURE IN THE FILING AND SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES, AND NETWORTH (SALN) AND DISCLOSURE OF BUSINESS INTEREST AND FINANCIAL CONNECTIONS

I. RATIONALE

SALN stands for Statement of Assets, Liabilities, and Net Worth. It is a declaration of assets (i.e., land, vehicles, etc.) and liabilities (i.e., loans, debts, etc.), including business and financial interests, of an official/employee, of his or her spouse, and of his or her unmarried children under 18 years old still living in their parents' households.

The submission of a SALN is required by the highest law of the Philippines¹ and the "Code of Conduct and Ethical Standards for Public Officials and Employees²." It includes a waiver authorizing the Ombudsman or his authorized representatives to attain documents that may show assets, liabilities, net worth, business interests, and financial connections from all appropriate government agencies.

II. PURPOSE

To enjoin all public officers and employees to declare and submit annually a true, detailed, and sworn statement of their assets, liabilities, and net worth, including disclosure of business interests and financial connections annually, and to declare to the best of their knowledge their relatives who are in government service, within thirty (30) days upon assumption to office, and within thirty (30) days after separation from service.

To ensure that the assets, liabilities, net worth, financial connections, and business interests of the declarant's household are also disclosed.

III. COVERAGE

This procedure applies to all employees and officials (permanent, temporary, substitute, casual, coterminous) of the Kalinga State University. Those serving under job order or contract of service stats are exempted from filing the SALN.

¹ particularly Article XI Section 17 of the 1987 Constitution

² Section 8 of Republic Act No. 6713



IV. FILING AND SUBMISSION OF SALN

All employees and officials holding permanent, temporary, coterminous, and/or contractual appointments, whether in the 1st, 2nd, or 3rd level, shall file **under oath** their duly accomplished SALNs and Disclosure of Business Interests and Financial Connections, in the proper form, as follows:

PARTICULAR	RECKONING DATE	WHERE TO SUBMIT
Regular/ Existing Officials and Employees	Every 31 st day of January* for each year with the SALN date reckoned as of December 31 of the preceding year	Human Resource Management Unit of the concerned campus
New Employee	Within one (1) month after the assumption date to duty with the SALN date reckoned on the actual date of assumption to duty	Human Resource Management Unit of the concerned campus
Separating Employee <i>either through resignation, retirement, termination, or transfer of service to another agency</i>	Within one (1) month after separation from service with SALN date reckoned on the actual date of separation	Human Resource Management Unit of the concerned campus

- *For the SALN Review and Compliance Committee to facilitate the prompt evaluation, review, and consolidation, KSU employees and officials are required to file their SALN on or before January 31 of every year instead of April 30.*

ACCOMPLISHING THE SALN FORM:

Employees and officials are strictly required to fill in all applicable information and make a true and detailed statement in their SALNs by complying with the following:

- Items not applicable should be marked N/A (Not Applicable).
- In order to prevent unauthorized insertions or pulling out of pages, pagination shall read as page 1 of number of pages, page 2 of number of pages, and so on.
- Filling out of the 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 fill out the form by hand.
- Additional sheets may be used, if necessary. The additional sheet shall indicate the name of the declarant, his/her position and agency name, and the year covered by the SALN, which shall be signed on each page.
- No unnecessary markings shall be made on the form.



ELECTRONIC FILING AND SUBMISSION OF SALN FORMS AND ONLINE ACTIVITIES:

Electronic submission and filing of SALN forms by officials and employees, including online Oath-Taking during exceptional circumstances³, like the Covid-19 pandemic, shall be governed by CSC MC No. 6, s. 2021 and subject to the issuance of supplemental guidelines by the KSU SALN-Review and Compliance Committee.

V. CONTENTS OF THE STATEMENT OF ASSETS, LIABILITIES

A. BASIC INFORMATION

1. Spouses who are both public officers and employees shall have the option to file their SALN either jointly or separately.
2. In case the declarant is single or married but whose spouse is not in the government service, he/he shall tick off the box marked as "Not Applicable."
3. In case of joint filing, all real and personal properties shall be declared, including their respective paraphernal and capital property, if there are any.
4. The change of civil status of the declarant after December 31 of the preceding year shall not affect the nature of the properties declared.
5. The declarant shall provide information on his/her address. However, whenever a third party requests a copy of the SALN Form of the declarant, it shall pass through the Freedom of Information Committee's evaluation, and the University has the option to shade/redact the declarant's address for security purposes.
6. Declarant must provide the information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate.

B. ASSETS, LIABILITIES AND NET WORTH

1. The SALN shall contain a true and complete declaration of assets, liabilities, and net worth, including disclosure of business interests and financial connections of the declarant, his/her spouse, and unmarried children below eighteen (18) years of age living in his/her household. It shall also contain a disclosure of the declarant's relatives within the fourth degree of consanguinity and affinity who are in government service.
2. For purposes of convenience in the computation of net worth, where the declarant's spouse has capital or paraphernal properties or where the declarant's unmarried children below eighteen (18) years of age living in his/her household have their properties, the declarant should declare the assets and liabilities of his/her spouse on a separate sheet. For purposes of such declaration, the provisions in these guidelines shall likewise apply.

³ Filing and Submission of the Statement of Assets, Liabilities and Net Worth During Exceptional Circumstances



3. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.
4. Assets refer to the declarant's real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

REAL PROPERTIES

- a) Declaration of real properties shall include their description, kind, exact location, year and mode of acquisition, assessed value, fair market value, the acquisition cost of land, building, etc., including improvements thereon.
- b) Real properties refer to properties that are immovable by nature. For purposes of SALN, the real properties are classified according to their use- residential, commercial, agricultural, industrial, mixed-use, and the like.
- c) The declarant shall indicate a description of the real properties, whether it is land only or land with a building, a house and lot, a condominium unit, or an improvement such as an extension or garage, and the like.
- d) The assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.
- e) The fair market value shall, for purposes of declaration in the SALN, refer to the amount indicated as market value in the tax declaration of the real properties concerned.
- f) Improvements refer to all works that are constructed or introduced to the land, or repairs or improvements made to the land or building after its initial acquisition.
- g) In declaring an improvement to the land, the declarant may opt to declare it separately or together with the land to which such improvement is attached.
- h) Acquisition cost is the amount of money paid to acquire or own something. This shall also refer to the expenses incurred for improvements introduced on real property. For the purpose of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.
- i) The declarant shall indicate those real properties that are already titled or registered under his/her name, the name of his/her spouse, or the name of his/her unmarried children below 18 years of age and living in the declarant's household. However, real properties already covered by a deed of sale, inherited, or subject to an extrajudicial settlement of estate but not yet titled under the declarant's name shall also be disclosed.
- j) In the case of properties received gratuitously, e.g., donation or inheritance, no acquisition cost shall be declared. However, the fair market value and the assessed value of said properties, as found in the tax declaration thereof, must be declared.



PERSONAL PROPERTIES

- a) Declaration of personal properties shall include mode, year, and cost of acquisition or the value or amount of said personal properties.
- b) Personal properties refer to jewelry, appliances, furniture, motor vehicles, and other tangible/movable properties. This shall also include investments or other assets, such as cash on hand or in the bank, negotiable instruments, securities, stocks, bonds, and the like.
- c) Personal properties collectively acquired or are of minimal value may be declared generally or collectively. In this case, the declarant may write/indicate "various years" under the column for Year Acquired.
- d) Personal properties, such as cash on hand and in the bank, as well as stocks and the like, denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent at the rate of exchange prevailing as of December 31 of the preceding calendar year.
- e) The amount of money/cash in the bank to be declared should be the last balance as of December 31 of the preceding year.
- f) In the case of properties that are co-owned with other individuals, the declarant shall disclose the proportionate amount of his share in the property.
- g) With regard to properties subject to a contract to sell, the amount already paid shall be declared as personal property.
- h) Properties that are subject to either a chattel or real estate mortgage shall be declared in the SALN Form. The acquisition cost to be declared shall be the actual purchase price, and the liability to be declared shall be the outstanding balance of the loan as of December 31 of the preceding year.

LIABILITIES

- a) Under liabilities, the nature of liability, name of creditors, and the outstanding balance shall be indicated. The outstanding balance shall refer to the amount of money that is still due as of December 31 of the preceding calendar year.
- b) Liability refers to financial liability or anything that can result in the transfer or disposal of an asset. It includes not only those incurred by the declarant but also those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- c) Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG, and others, such as personal, multi-purpose, salary, calamity loan, and the like.
- d) Outstanding balance refers to the amount of money that one still owes on the loan as of December 31 of the preceding calendar year.



COMPUTATION OF NET WORTH

- a) Net worth is the sum of all assets (real and personal) less total liabilities.
- b) In the case of real properties, the acquisition cost shall be used in the computation of the net worth.
- c) In the case of personal properties, the acquisition cost or amount/value of money shall be used in the computation of the total net worth.
- d) Excluded from the computation of real and personal properties are the properties of unmarried children below 18 years of age living in the declarant's household.
- e) If the spouse of the declarant is not a public officer or Employee, the latter's paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- f) Paraphernal property refers to the properties exclusively owned by the wife.
- g) Capital property refers to the properties exclusively owned by the husband.
- h) Community property refers to all the properties owned by the spouses at the time of the celebration of the marriage or acquired thereafter, subject to the exceptions provided for by law⁴. In the absence of any marriage settlement, the property relations of the spouses shall be governed by the rules on the absolute community of property under the Family Code of the Philippines.

The following are excluded from the community property:

- 1) Property acquired during the marriage by gratuitous title by either spouse and the fruits as well as the income thereof, if any, unless it is expressly provided by the donor, testator, or grantor that they shall form part of the community property;
 - 2) Property for personal and exclusive use of either spouse. However, jewelry shall form part of the community property;
 - 3) Property acquired before the marriage by either spouse who has legitimate descendants by a former marriage, and the fruits as well as the income, if any, of such property⁵.
- i) Conjugal property refers to all properties acquired during the marriage, whether the acquisition appears to have been made, contracted, or registered in the name of one or both spouses unless proven to be excluded⁶. This applies when the spouses agree to be governed by the rules on the conjugal partnership of gains under the Family Code of the Philippines.

The following are conjugal partnership properties:

- 1) Those acquired by onerous title during the marriage at the expense of the common fund, whether the acquisition be for the partnership or only one of the spouses;
- 2) Those obtained from the labor, industry, work, or profession of either or both of the spouses;

⁴ Articles 91, Family Code of the Philippines

⁵ Article 92, Family Code of the Philippines

⁶ Article 116, Family Code of the Philippines



- 3) The fruits, natural, industrial, or civil, due or received during the marriage from the common property, as well as the net fruits from the exclusive property of each spouse;
 - 4) The share of either spouse in the hidden treasure, which the law awards to the finder or owner of the property where the treasure is found;
 - 5) Those acquired through occupation such as fishing or hunting;
 - 6) Livestock existing upon the dissolution of the partnership in excess of the number of each kind brought to the marriage by either spouse; and
 - 7) Those which are acquired by chance, such as winnings from gambling or betting. However, losses therefrom shall be borne exclusively by the loser spouse⁷.
- j) Prior to the enactment of the Family Code of the Philippines in 1987, when there was no marriage settlement between spouses, their property relations were covered by the rules on conjugal partnership of gains.
 - k) If the spouse of the declarant is a public officer or Employee but who chose to separately file his/her SALN, the paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
 - l) In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital properties.
 - m) In the case of joint filing, the declarant's total net worth and that of his/her spouse shall be the difference between the total assets (real and personal properties) less the total liabilities.

C. FINANCIAL CONNECTIONS AND BUSINESS INTERESTS

1. The declarant, including that of his/her spouse and unmarried children below eighteen (18) years of age living in the declarant's household, shall declare their existing interest or connection in any business enterprise or entity, aside from income from the government. They shall also indicate the business address, nature of business interest and/or financial connection, and date of acquisition of interest or connection.
2. In case there are no existing business interests and financial connections in any business enterprise or entity, the declarant shall tick off the appropriate box in the form.
3. Business interests refer to the declarant's existing interest in any business enterprise or entity, aside from his/her income from the government, which shall also include those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
4. Financial connections refer to the declarant's existing connections with any business enterprise or entity, whether as a consultant, adviser, and the like, with an expectation of remuneration for services rendered, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

⁷ Article 117, Family Code of the Philippines



5. Nature of business interest and/or financial connection refers to existing interest or connection in any business enterprise, whether as proprietor, investor, promoter, partner, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant, or adviser, financial or business consultant, and the like.

D. RELATIVES IN THE GOVERNMENT

1. The declarant shall disclose his/her relatives in the government within the fourth civil degree of relationship, either by consanguinity or affinity. The disclosure shall also state his/her relationship with the relative, the position of the relative, and the name of the office/agency and address.
2. In case the declarant and his/her spouse jointly file their SALN, they shall indicate all their relatives within the fourth civil degree, either by consanguinity or affinity, and shall include the information as mentioned above.
3. In case the declarant has no relatives in the government within the fourth civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*, the declarant shall tick off the appropriate box in the form.
4. Affinity refers to the relationship of a husband to the blood relatives of his wife or a wife to the blood relatives of her husband.
5. Consanguinity refers to the relationship by blood from the same stock or common ancestor.
6. Relatives in the government refer to the declarant's relatives up to the fourth civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*)
 - i. Relatives in the first degree of consanguinity include the declarant's father, mother, son, and daughter. Relatives in the first degree of affinity include the declarant's father-in-law and mother-in-law.
 - ii. Relatives in the second degree of consanguinity include the declarant's brother, sister, grandmother, grandfather, grandson, and granddaughter. Relatives in the second degree of affinity include the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law, and grandson-in-law.
 - iii. Relatives in the third degree of consanguinity include the declarant's nephew, niece, uncle, and aunt. Relatives in the third degree of affinity include the declarant's nephew-in-law, niece-in-law, uncle-in-law, and auntie-in-law.
 - iv. Relatives in the fourth degree of consanguinity include the declarant's first cousin.
7. *Balae* refers to a parent of the declarant's son-in-law or daughter-in-law.
8. *Bilas* refers to a declarant's brother-in-law's wife or sister-in-law's husband.
9. *Inso* refers to the appellation for the wife of an elder brother or male cousin.



VI. SALN REVIEW AND COMPLIANCE COMMITTEE

There shall be a constituted SALN Review and Compliance Committee to evaluate if the SALN is submitted on time, complete, in proper form, and render opinion interpreting the provisions on review and compliance procedure in the filing thereof. The Human Resource Management Unit, acting as secretariat, shall receive those SALNs.

There shall also be a designated Campus SALN Review and Compliance Committee that shall perform its duties and responsibilities at the external campus level.

the designated SALN Review and Compliance Committee is attached as **Annex "A"**.

VII. SALN-RCC PROCEDURES, DUTIES AND RESPONSIBILITIES

The SALN RCC, including its Secretariat, shall observe and perform the following procedures, duties and responsibilities:

1. At the beginning of the year, the committee shall recommend to the University President the issuance of a university-wide memorandum on the submission of SALNs of officials and employees as of December 31 of the preceding year on or before the 31st day of January to give ample time for the committee's evaluation.
2. The university officials and employees are responsible for filling out and submitting their SALN. They are partners of management in meeting organizational performance goals.
3. The RCC Secretariat of the three (3) campuses shall ensure that all officials and employees of the University submit their accomplished SALN forms within the prescribed period. After receipt of such forms, they are given seven (7) working days to prepare the Summary of SALN Filers (*hereto attached as Annex "B"*) and submit it to the RCC members for evaluation (*sample of endorsement is hereto attached as Annex "C"*) on the succeeding three (3) working days.
4. The RCC shall convene to evaluate each SALN form *en banc* for at least ten (10) working days. It shall determine whether these SALN forms are completed completely and properly, in proper form, and render an opinion interpreting the provisions on review and compliance procedures in the filing thereof. Further, it shall prepare the SALN Compliance Request Form as proof of evaluating each SALN (**Annex "D"**). The criteria of the evaluation may include the following, among others:
 - [] Submitted three (3) original copies
 - [] Correct SALN Form is used
 - [] Appropriate date of filing, i.e., As of December 31 of the preceding year
 - [] All applicable required information or details are provided
 - [] Items/columns not applicable are marked "N/A" (not applicable)
 - [] Totals of assets, liabilities, and net worth are correctly calculated
 - [] Exact location of Real Properties in the Assets is specified
 - [] Additional Sheets are properly accomplished, if there are any
 - [] Signature of the spouse is affixed



Republic of the Philippines

KALINGA STATE UNIVERSITY

National Highway, Purok 6, Bulanao, Tabuk City, Kalinga

SALN Review and Compliance Committee



- Joint Filing
 - Separate Filing
 - Not Applicable
 - If the spouse's signature is not affixed, the filer shall execute a written Explanation (see **Annex "E"**).
 - No unnecessary markings are made on the SALN Form
5. The secretariat shall consolidate the findings, prepare minutes of committee meeting(s), notices, or memoranda, and release the Compliance Order with the attached findings after approval by the RCC chairpersons or vice-chairpersons.
 6. Upon compliance with the RCC findings, officials and employees shall re-submit their SALN forms to the concerned secretariat within five (5) working days. The RCC is given at least five (5) working days to re-evaluate the revised SALNs and three (3) working days for the secretariat to endorse the Summary of Filers and Non-filers and other supporting documents to the University President, granting that the RCC of Dagupan and Rizal Campuses had submitted their report to the Main Campus RCC secretariat.
 7. An additional five (5) working days are allotted for the concerned HRMOs/secretaries to scan and prepare electronic copies of the SALN forms, as approved. They shall assume the duties of document controllers for these SALNs upon receipt from the officials and employees and submit them to the repository agencies until the physical and electronic copies are filed.
 8. The University President has the ministerial duty, within five (5) working days from the receipt of the RCC reports, 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 a non-extendable period of thirty (30) calendar days from receipt of said order.
 9. After the lapse of the 30-day grace period, and if SALN reports are complied with, the University President will approve the transmittal of such forms to the repository agencies. For electronic submission, a Certification by the University President attesting to the faithful reproductions of the original SALNs of officials and employees (see **Annex "F"**) shall form part of the reports.
 10. The RCC secretariat of Bulanao shall ensure keeping and filing proofs of submission of such SALN forms and reports, i.e., receipt from courier services and printout of email transmittal.
 11. The RCC concerned shall submit the list of officials and employees who submitted their SALN beyond the period of submission or failed to comply within the period specified in the compliance order. **They shall be considered as not having filed their SALN and shall be made liable for the sanctions provided in Item VIII(a) of this Guideline.**
 12. The Internal Audit Unit, upon written order of the University President, may conduct its auditorial functions on the submitted SALN forms and reports under the custody of the HRMOs. It shall submit its findings and recommendations to the University President for appropriate action.



PROCEDURE OUTLINE (Filing and Submission of SALN)

DURATION	RESPONSIBLE	ACTIVITY	DOCUMENTS
Day 1-31	University President	<ol style="list-style-type: none"> 1. Issue Memorandum on submission of SALN after a recommendation of the RCC 2. Issue designation composing the SALN-RCC 	Recommendation, University-wide Memorandum, Designation
	SALN Review and Compliance Committee (RCC) in Bulanao, Dagupan and Rizal Campuses	<p style="text-align: center;">↓</p> Adopt and cascade the memorandum to its constituent units and employees	Campus Memorandum
	All Plantilla Personnel (Individual employee)	<ol style="list-style-type: none"> 1. Accomplish SALN forms 2. Submission of SALN to the concerned HR Unit 	SALN Forms
Day 32-38	SALN RCC Secretariat- Human Resource Management Unit in Bulanao, Dagupan and Rizal Campuses	<p style="text-align: center;">↓</p> <ol style="list-style-type: none"> 1. Receive and record the accomplished SALN of filers 2. Act as Document Controller of the submitted SALNs 3. Consolidate the submitted SALNs and submit them to the SALN-RCC for evaluation 	SALN forms, Record Book, Summary List of Filers and Non-Filers
Day 39-48	SALN RCC in Bulanao, Dagupan and Rizal Campuses, including the HRMOs	<p style="text-align: center;">↓</p> <ol style="list-style-type: none"> 1. Evaluate submitted SALN Forms 2. Take note of findings and recommended actions through Compliance Request Forms 3. RCC Chairpersons sign SALNs of employees with no corrections 4. SALN RCC of Dagupan and Rizal Campuses submit report to SALN RCC of Bulanao Campus 	SALN Form, Summary List of Filers and Non-Filers, Committee Reports/ SALN Compliance Request Form
Day 49-53	SALN RCC Chairpersons	<p style="text-align: center;">↓</p> Issue Compliance Order to official and/ or employees who did not submit or with deficiencies in their SALNs	Compliance Order
Day 54-58	Plantilla Personnel (Individual Employees)	<p style="text-align: center;">↓</p> Non-filers to submit and/ or revise and re-submit their SALNs	SALN Form (new and/or revised copies)
Day 59-61; Day 62-66	SALN-RCC Secretaries	<p style="text-align: center;">↓</p> <ol style="list-style-type: none"> 1. Receive and record SALN forms of those employees issued with the compliance order 2. Endorse the SALNs to RCC for evaluation and approval 3. Scan and save electronic copies of SALNs 4. RCC Secretaries of Dagupan and Rizal Campuses submit reports to the Main Campus 5. RCC Secretary of Bulanao consolidates and submits SALN Forms and reports 	SALN Form (new and/or revised copies), endorsement, scanned SALN forms ad reports



Day 67-71	University President	Issue a final Compliance Order requiring those filers with incomplete data in their SALNs to comply with the findings	Compliance Order
Day 72-101	Plantilla Personnel (Individual Employees)	Receive final call requiring the submission and/or revision of SALNs	SALN Form (new and/or revised copies)
Day 102	RCC of Bulanao and University President	<ol style="list-style-type: none"> 1. Prepare and facilitate approval of a certification on electronic filing 2. Scan remaining SALN reports 3. Transmit SALN forms and reports to repository agencies 4. Keep proofs of SALN reports submission 	Certification on e-filing, scanned SALN Forms and reports, and official receipt/ email transmittal
Day 103-106	SALN RCC	Submit the list of officials and employees who submitted their SALN beyond the period of submission or failed to comply within the period specified in the compliance order to the Office of the University President through the Legal Unit	Summary List of Non-Filers
Day 106-109	Legal Officer	Issue a show cause order to non-filers and non-complying officials and employees	Show cause order
Day 110-117	Internal Audit Unit	<ol style="list-style-type: none"> 1. Conduct audit reports on the compliance with SALN submission, when the need arise 2. Submit any findings to University President 	Audit Reports (findings and recommendations)

VIII. TRANSMITTAL OF ALL SUBMITTED SALNs

The SALN-RCC for Bulanao Campus, through the Human Resource Management Unit, shall transmit all SALNs received to the concerned repository agencies **on or before June 30 of each year** (original and digitized copies).

REPOSITORY AGENCY	CONCERNED OFFICERS AND EMPLOYEES
Office of the President	Heads of State Colleges and Universities
Deputy Ombudsman for Luzon	All officials and employees of the State Colleges and Universities

The submission of SALNs to the proper repository agency shall be subject to the following guidelines:

- a. Upon collation of the SALNs, the KSU has the option to submit/transmit the collated SALNs with the proper repository agency, either physically or electronically. KSU shall exercise only one option in submitting the SALNs, not a combination of both, in order to facilitate centralized recording and monitoring by repository agencies.



- b. In the case of physical submission, the same shall comply with the existing guidelines on the filing and submission of the SALN. SALNs for physical submission include physical SALNs filed and electronically transmitted printed copies of SALNs.
- c. In the case of electronic submission, the University is allowed to submit or transmit the electronic SALNs to the proper repository agency either with the use of USB flash drive or disc storage together with the required summary as provided under the rules. SALNs under this filing include SALNs electronically transmitted as recognized under item b hereof and scanned copies of physical SALNs filed.

In both instances, the office is required to submit a list of SALNs electronically filed and physically filed.

IX. SANCTION

a) Public Officials and Employees

Any of the following acts shall constitute a violation of Section 8 of R.A. No. 6713⁸ 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; and
2. Failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN.

b) Head of Agency

Any head of the agency, including the University President, Chief Administrative Officer, Campus Administrators, and Legal Officer, who shall fail to comply with the Review and Compliance Procedure in the Filing and Submission of the SALN Form⁹ **shall be liable for Simple Neglect of Duty, which 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.**

Upon recommendation of the RCC, either from Bulanao, Dagupan, or Rizal Campus, the Legal Officer shall issue a **show-cause order** directing the concerned official or Employee to submit his/her comment or counter-affidavit, and if the evidence so warrants, proceed with the conduct of administrative proceedings¹⁰.

X. REPEALING CLAUSE

All issuances inconsistent with this guideline are deemed repealed or modified accordingly.

⁸ Code of Conduct and Ethical Standards for Public Officials and Employees

⁹ CSC Memorandum Circular No. 10, s. 2006

¹⁰ pursuant to the 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS)



XI. SEPARABILITY CLAUSE

Unless expressly repealed or superseded, any part of the provision in this guideline which is rendered invalid, ineffective, or inconsistent with a subsequent issuance/s, other provisions not affected thereby shall remain in force and effect.

XII. EFFECTIVITY

This guideline shall take effect immediately and shall remain in force unless revoked, canceled, or superseded by a subsequent issuance.

INTERFACES

This review and Compliance Procedure in the Filing and Submission of Statements of Assets, Liabilities and Net Worth (SALN) is interfaced with the following:

- Republic Act No. 6713 Code of Conduct and Ethical Standards for Public Officials
- CSC Memorandum Circular No. 10, s. 2006
- CSC Memorandum Circular No. 2, s. 2013
- CSC Memorandum Circular No. 3, s. 2013
- CSC Memorandum Circular No. 3, s. 2015

Prepared by:

THE SALN REVIEW AND COMPLIANCE COMMITTEE

Approved by:

EDUARDO TACLAWAN BAGTANG, CPA, DBM
University President

Note: The Annexes or Forms could be requested at the SALN Review and Compliance Committee for each campus.