

**University of the Philippines**  
Diliman, Quezon City

**REVIEW AND COMPLIANCE PROCEDURES OF STATEMENTS  
AND FINANCIAL DISCLOSURES**

**COVERAGE**

These guidelines shall cover all officials and employees (Permanent, Temporary, Substitute, Casual and Contractual status) of the University of the Philippines regardless of employment status.

**GUIDELINES**

**1. Filing and Submission of SALN on Time and to the Proper Official**

All officials and employees shall file under oath their SALN and Disclosure of Business Interest and Financial Connections with the Human Resources Development Office (HRDO), to wit:

- a. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of office;
- b. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year<sup>1</sup>; and
- c. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day of office;

Employees are strictly required to fill in all applicable information and/or make a true and detailed statement in their SALNs. Items not applicable should be marked N/A (not applicable).

The Vice President for Administration/CU Chancellor/PGH Director can delegate the authority to administer oath with regard to the SALN Form. The authority to administer oath must be in writing.

**2. Persons Authorized to Review and Evaluate the Submitted SALN**

Each Constituent University (CU) shall appoint a Review and Compliance Committee composed of one (1) Chair and two (2) members to receive, through the HRDO and to evaluate if the same has been submitted on time, complete and in proper form, and render opinion interpreting the provisions on review and compliance procedure in the filing thereof.

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<sup>1</sup> *The Civil Service Commission issued Memorandum Circular No. 13 dated 22 June 2020 extending the deadline of submission of all government employees for the 2019 SALN to 31 August 2020 due to the Covid 19 pandemic.*

### **3. Duties of the Review and Compliance Committee**

The Review and Compliance Committee through the HRDO shall prepare a list of the following employees, in alphabetical order to be submitted to the head of agency on or before May 15<sup>2</sup> 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.

### **4. Ministerial Duty of the Vice President for Administration/Chancellor/PGH Director to issue Compliance Order**

Immediately upon receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the Vice President for Administration (for UP System employees)/Chancellor (for CU employees)/PGH Director (for PGH employees) 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) days from receipt of said order.

Assets and/or properties acquired, donated or transferred for a particular year, but were not declared on their SALN for that year, as the same came to his/her knowledge only after he/she has filed, corrected and/or submitted his/her SALN, must be declared or reflected in the next or succeeding SALN.

### **5. Sanction**

**Officials and Employees.** Failure of an official or employee to correct/submit SALN in accordance with the procedure and within the given period pursuant to the directive in No. 4 hereof shall be a ground for disciplinary action. The Vice President for Administration (for UP System employees)/Chancellor (for CU employees)/PGH Director (for PGH employees) 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. 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

**Head of Agency.** Any Head of Agency who shall fail to comply with CSC Memorandum No. 10 S. 2006 in relation to the Review and Compliance Procedure in the Filing and Submission of the SALN Form shall be liable for

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<sup>2</sup> Adjusted to 15 September 2020 due to the extension of deadline to 31 August 2020.

Simple Neglect of Duty, which shall be punishable by:


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

**6. Transmittal of All Submitted SALNs to the Concerned Agencies on or before June 30 every year**

The CU HRDOs shall transmit all SALNs received to the concerned agencies (i.e. Office of the Deputy Ombudsman for their respective regions) on or before June 30<sup>3</sup> of every year (original and digitized copies). A certification from the Vice President for Administration/Chancellor/PGH Director on the authenticities of the digitized SALN submitted to the Office of the Deputy Ombudsman shall also be submitted.

**EFFECTIVITY**

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

  
**TEODORO J. HERBOSA**  
Executive Vice President  
By authority of the President

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<sup>3</sup> Extended until 31 October 2020 (CSC MC 13 Series of 2020)

## REFERENCES

CSC Memorandum Circular No. 10, series of 2006 dated 17 April 2006 - Review and Compliance Procedure in the Filing and Submission of Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interest and Financial Connections

CSC Resolution Number 1300455 dated March 4, 2013 - Review and Compliance Committee for the Statement of Assets, Liabilities and Net Worth (SALN)

CSC Memorandum Circular No. 2, series of 2013 dated 24 January 2013 - Revised Statement of Assets, Liabilities and Net Worth (SALN) Form

CSC Memorandum Circular No. 3, series of 2013 dated 17 April 2006 - "Amendment to the Review and Compliance Procedure in the Filing and Submission of Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interest and Financial Conditions (CSC Memorandum Circular No. 10 dated 17 April 2006) "

CSC Memorandum Circular No. 13, series of 2020 dated 22 June 2020 - "Filing and Submission of the Revised Statement of Assets, Liabilities and Net Worth (SALN) Form for the Year 2020"

Office of the Ombudsman Memorandum Circular No. 2 dated 02 August 2017 - "Additional Guidelines on the Submission of Statements of Assets, Liabilities, and Net Worth (SALNs) and Disclosures of Business Interests and Financial Connections to the Office of the Ombudsman as Required Under Section 8 of Republic Act No. 6713"