

	QUALITY SYSTEM PROCEDURE	Document No.:	WPU-QSP-CAO-001
		Revision No.:	01
		Effective Date:	August 1, 2019
SALN REVIEW AND COMPLIANCE PROCEDURE			

1. PURPOSE

- 1.1. This aims to establish a standard and systematic procedure in reviewing the compliance of the officials and employees of the Western Philippines University (WPU) in submitting the Sworn Statement of Assets, Liabilities and Net Worth (SALN) including disclosure of business interests and financial connections, and to declare to the best of their knowledge their relatives in the government service, covered by R.A. No. 6713 as to timeliness, completeness and in proper form.

2. SCOPE

- 2.1. This procedure covers all officials and employees of WPU covered by RA No. 6713 in submitting their yearly SALN to respective agencies as prescribed in the rules provided under CSC Memorandum Circular No. 03, s. 2015 and Ombudsman Memorandum Circular No. 2, s. 2017.

3. REFERENCES

- 3.1. R.A. No. 6713, Code of Conduct and Ethical Standards for Public Officials and Employees
- 3.2. CSC Resolution No. 1300173, promulgated on January 24, 2013
- 3.3. CSC Resolution No. 1500088, promulgated on January 23, 2015
- 3.4. CSC Memorandum Circular No. 10, s. 2006
- 3.5. CSC Memorandum Circular No. 3, s. 2015
- 3.6. Ombudsman Memorandum Circular No. 2, s. 2017
- 3.7. ISO 19011-2018 Guidelines for Auditing Management System
- 3.8. ISO 9001-2015 Quality Management System Requirements

4. TERMS AND DEFINITION

The terms and definitions described below are taken mostly from CSC Resolution No. 1300173, promulgated on January 24, 2018.

- 4.1. Assets - Refer to declarant's real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) years of age living in her/his household. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.
 - 4.1.1. *Real properties* - Refer to properties which are immovable by nature. For purposes of SALN, the kind of real properties are classified according to their use, that is, residential, commercial, agricultural, industrial, or mixed used and the like.
 - 4.1.1.1. Assessed value - Refer to the amount indicated in the tax declaration of the real properties involved.
 - 4.1.1.2. *Fair market value* - Refer to the amount indicated as market value in the tax declaration of the real properties concerned.
 - 4.1.1.3. *Improvements* - Refer to all works that are constructed or introduced to land, or repairs or improvements made to the land or building after its initial acquisition.
 - 4.1.1.4. *Acquisition cost* - It is the amount of money paid to acquire or own something. This also refers to the amount of expenses incurred for improvements introduced on a real property.
 - 4.1.2. *Personal Properties* - Refer to jewelry, appliances, furniture, motor vehicle and other tangible/movable properties. This shall also include investments or other assets, such as cash on hand.
 - 4.1.2.1. *Cash in bank (COB)* - Is the money deposited in bank.
 - 4.1.2.2. *Cash on hand* - Refers to cash and other cash items which are not yet deposited in the bank. It includes coins, currencies, check, money orders and other money equivalents.
 - 4.1.2.3. *Furniture* - Is a term used to include tables, chairs, cabinets, counters, and other pieces of furniture.
- 4.2. Business Interests - Refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government, which shall also include those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- 4.3. Declarant - A person who makes a statement or declaration of SALN.
- 4.4. Financial Connections - Refer to declarant's existing connections with any business or entity, whether as a consultant, adviser and the like with an expectation of remuneration for services rendered,

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- including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- 4.5. Liabilities - Refer to financial liabilities or anything that can result to a 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 or his household.
 - 4.5.1. Outstanding balance - Refers to the amount of money that is still due as of December 31 of the preceding calendar year.
 - 4.5.2. Creditor - a person, bank, or company that lends money to someone.
- 4.6. Net Worth - It is the sum of all assets (real and personal) less total liabilities.
 - 4.6.1. Paraphernal Property - Refers to the properties exclusively owned by the wife.
 - 4.6.2. Capital Property - Refers to the properties exclusively owned by the husband.
 - 4.6.3. Community property - Refers to all the properties owned by the spouses at the time of the celebration of the marriage or acquire thereafter.
 - 4.6.4. 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 excluded.
- 4.7. Relatives in the Government - Refer to the declarant's relatives up to the 4th civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*.
 - 4.7.1. 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.
 - 4.7.2. Consanguinity - Refers to the relationship by blood from the same stock or common ancestor.
 - 4.7.3. Balae - Refers to the parent of the declarant's son-in-law or daughter-in-law.
 - 4.7.4. Bilas - Refers to the declarant's brother-in-law's wife or sister-in-law's husband.
 - 4.7.5. Inso - Refers to the appellation for the wife of an elder brother or male cousin.

5. RESPONSIBILITIES AND AUTHORITIES

- 5.1. Declarant
 - 5.1.1. He/she is strictly required to fill all applicable information or details required in the SALN form.
 - 5.1.2. The declarant is required to write legibly if he chose to fill up the form by handwriting.
 - 5.1.3. He/she is responsible to correct/submit/file his/her SALN in accordance with the procedure, properly accomplished, filed on time, complete and in proper form.
- 5.2. Administrative Staff of the Chief Administrative Officer (CAO) and Human Resource Management Officer (HRMO) is responsible for:
 - 5.2.1. Checking/reviewing the submitted SALN forms as to completeness of data
 - 5.2.2. Preparing the list of employees with SALN with complete data
 - 5.2.3. Scanning all accomplished SALN forms
 - 5.2.4. Preparing all compiled forms for soft binding.
- 5.3. Human Resource Management Office (HRMO) is responsible for:
 - 5.3.1. Collecting/receiving/submitting the SALN of all officials and employees of WPU as prescribed for in CSC MC No. 10, s. 2006 and Ombudsman MC No. 2, s. 2017, to wit:
 - 5.3.1.1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of service;
 - 5.3.1.2. On or before June 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and
 - 5.3.1.3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day of office.
- 5.4. Chief Administrative Officer's Office (CAO's Office) is responsible for:
 - 5.4.1. Chairing the University's SALN Review and Compliance Committee
 - 5.4.2. Transmitting all original copies of the SALNs received as well as the e-copy, on or before June 30 of every year, to concerned offices such as the Deputy Ombudsman for Luzon, Civil Service Commission (CSC) Palawan Field Office, and Malacañang Records Office for the SALN of University President.
- 5.5. SALN Review and Compliance Committee is responsible for:

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- 5.5.1. Implementing the provisions on reviewing and complying with SALN requirements to determine whether said statements have been properly accomplished, submitted on time, are complete and are in proper form.
- 5.5.2. It is composed of the Chief Administrative Officer as chairperson, and HRM Officer and Records Officer as members.
- 5.6. Office of the University President is responsible for:
 - 5.6.1. Issuing an order requiring those who have incomplete data in their SALN to correct or supply desired information and those who did not file or submit their SALNs to comply within non-extendible period of three (days) upon receipt of said order.
 - 5.6.2. Issuance of show-cause order directing the official or employee concerned who failed to file his/her SALN to submit his/her comment or counter affidavit.
 - 5.6.3. Ensuring the proper dissemination of all Memorandum Circulars or information from Civil Service Commission and Office of the Ombudsman pertaining to SALN for the information of WPU officials and employees and the proper implementation of the same.
 - 5.6.4. Certifying that the SALNs submitted electronically are faithful reproduction of the original SALNs of the officials and employees of WPU.

6. PROCEDURE

- 6.1. The Office of the President shall issue a Memorandum for the deadline in the submission of SALN of all officials and employees to the Human Resource Management Office in the beginning of the year.
- 6.2. The HRMO staff shall check all submitted SALNs as to proper filling in of data or detailed entries.
- 6.3. The properly accomplished SALN shall be forwarded by the HRMO to CAO's Office for review and certification.
- 6.4. The CAO's Office will compile all the reviewed submitted SALNs and prepare the SALN summary as well as the table listing of all the employees who filed their SALN as of the end of December of the preceding year. The SALN summary data will include name, position, salary grade, total assets, total liabilities, net worth and remarks for joint filers with spouse.
- 6.5. The CAO as the Chairperson of the Review and Compliance Committee shall call the members, the Records Officer and HRM Officer for further evaluation of submitted SALNs.
- 6.6. The checked/reviewed/evaluated SALNs shall be forwarded to the Office of the University President for information and appropriate action.
- 6.7. Once WPU President approves the SALNs for submission to concerned offices, the CAO shall transmit the same on or before June 30 every year to the following offices:
 - 6.7.1. Office of the Deputy Ombudsman for Luzon (original and e-copies)
 - 6.7.2. CSC Palawan Field Office (SALN summary)
 - 6.7.3. Malacañang Records Office (SALN of WPU President)

7. ATTACHMENT/FORMS

- 7.1. Revised SALN Form as of January 2015, as per CSC Resolution No. 1500088, promulgated on January 23, 2015.
- 7.2. Certification/explanation should be attached to the SALN form in case of non-compliance with the signature of co-declarant/spouse.

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