

Republic of the Philippines  
**IFUGAO STATE UNIVERSITY**  
Nayon, Lamut, Ifugao

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IFSU Main Campus  
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Date: 09/28/18 5:00 pm

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*Office of the President*

**EXECUTIVE ORDER NO. 21, s. 2018**

**SUBJECT : Guidelines in the Review and Compliance Procedures in the Filing and Submission of Statement of Assets, Liabilities and Networth and Disclosure of Business Interest and Financial Connections**

**Date : September 27, 2018**

1. In line with the University's Goal to pursue excellence in Administration and Governance, the University hereby adopts the guidelines and procedures in the filing and submission of Statement of Assets, Liabilities and Networth and Disclosure of Business Interest and Financial Connection.

**GUIDELINES IN THE REVIEW AND COMPLIANCE PROCEDURES IN THE FILING AND SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NETWORTH AND DISCLOSURE OF BUSINESS INTEREST AND FINANCIAL CONNECTIONS**

**RATIONALE:**

The Constitution of the Republic of the Philippines requires public officers and employees to submit upon assumption of office and during such period as may be required by law, a declaration under oath of their assets, liabilities and networth (SALN). The same shall be accomplished under oath as the public has the right to know their assets, liabilities, networth and financial and business interests including their spouses and unmarried children below eighteen (18) years of age living in their households. As it is endowed with public interest, there is need to establish a review and compliance procedure in the filing and submission thereof thus this Executive Order.

**GUIDELINES:**

**Section 1. Filing and Submission of SALN**

- a. All Plantilla-Based Personnel (Plantilla Personnel) shall file under oath their SALN and Disclosure of Business Interest and Financial Connections with the Human Resource and Development Office (HRDO), to wit:
  - i. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of office;
  - ii. On or before April 30 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 his/her last day of office;
- b. 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).

**Section 2. Persons authorized to review and evaluate the submitted SALN**

There shall be a designated SALN Review and Compliance Committee to receive, through the HRDO and 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



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

The Review and Compliance Committee shall prepare a list of the following employees, in alphabetical order to be submitted to the head of agency copy finished the Civil Service Commission on or before May 15 of every year:

- a. Those filed their SALN's with complete data;
- b. Those who filed their SALN's but with incomplete data, and
- c. Those who did not file their SALN's.

### Section 4. Ministerial Duty of the President to issue Compliance Order

Immediately upon receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the President 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 an non-extendable period of three (3) 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.

### Section 5. 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 and Section 4 hereof shall be a ground for disciplinary action. The President shall issue a show-cause order directing the concerned employee to submit his/her comment or counter-affidavit; and if the evidences so warrants, proceed with the conduct of the administrative proceedings pursuant to the 2017 Revised Rules of Administrative Cases in the Civil Service. The offense for failure to file SALN shall be:

- 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

### Section 6. Transmittal of all submitted SALNs to the concerned agencies on or before June 30.

The HRD Office shall transmit all original copies of the SALNs received to the Office of the Ombudsman, and other concerned agencies on or before June 30 of every year.


#### COVERAGE:

This Circular shall cover All Plantilla-Based Personnel regardless of employment status.

#### EFFECTIVITY

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

2. For guidance, compliance and commitment of all concerned.

  
EVA MARIE CODAMON-LUGYON, PhD  
University President