



SALN REVIEW AND COMPLIANCE GUIDELINES

1. All BASC appointed personnel shall file under oath their Statement of Assets and Liabilities and Disclosure of Business Interest and Financial Connections with the Human Resource Management Office (HRMO), to wit:
 - a. Within 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;
 - c. Within 30 days after separation from the service, statements of which must be reckoned as of his/her last day of office.

2. In the filing of the statements, personnel shall observe the following procedures:
 - a. Access the latest form at <http://csc.gov.ph/2014-02-21-08-28-23/pdf-files/category/193-statement-of-assets,-liabilities,-and-net-worth-saln-form-for-the-year-2012-and-onwards.html>
 - b. Fill-out all applicable information and/or make a true and detailed statement. Items not applicable should be marked N/A;
 - c. Submit the accomplished form to the HRMO through the HRMO Staff.
 - d. In the declaration, for spouses who are both government employees, they may indicate whether they are filing jointly or separately. If the declarant's spouse is not in the government service, or if the declarant is unmarried, the box "Not Applicable" should be marked.
 - d.1. Whether the spouse work in the government or not, the spouse shall also sign the SALN since the properties of the declarant's spouse are required by law to be disclosed.
 - d.2. Spouses who are separated in fact or legally separated are still considered husband and wife, hence the declarant's spouse is still required to sign the SALN form
 - d.3. If the declarant's spouse refused to sign, the declarant has to attach an explanation why no signature of spouse is present in the SALN.
 - e. In the declaration of real properties, the form requires the exact location of the property, and that the Assessed Value and the Current Fair Market Value should be based on what is stated in the Tax Declaration of Real Property.
 - f. Mortgaged properties shall be declared either under real or personal properties where the acquisition cost shall be the actual purchase price. The outstanding balance of the mortgage loan as December 31 should be declared under the Liabilities.
 - g. Insurance policies shall be declared under Personal Properties.
 - h. Pensions received for the year of declaration shall be declared as personal property either cash on hand or cash in bank.
 - i. Inherited properties shall be declared with zero acquisition cost. For real properties inherited, the declarant is required to provide the assessed



- value and current fair market value found in the tax declaration of the real properties concerned.
- j. The declarant may declare the minimal valued properties collectively according to nature or kind of personal property and may use “various years” as year acquired.
 - k. In the declaration of Liabilities, the outstanding balance as of December 31 of the preceding year shall be declared. For personal loans, the amount and the names of the creditors shall be declared under liabilities. In the declaration of relatives by affinity, consanguinity plus inso, balae and bilas, declaration shall be from first to fourth degree of consanguinity including the declarant’s first cousin.
3. The HRMO, upon receipt of the statements, shall observe the following:
 - a. HRMO Staff to log the form received and check if all items are filled-out; An incomplete form shall be returned immediately to the staff for filling-up within 2 days;
 - b. After ensuring that all items are filled-out, HRMO Staff forwards form to the Administering Officer;
 - c. The Administering Officer shall review the form if properly accomplished. A form is properly accomplished when all applicable information of details required therein are provided by the filler;
 - d. If properly accomplished, the Administering Officer shall sign the form. Otherwise, the Administering Officer shall immediately return the form to the HRMO who will in turn forward to staff for correction;
 - e. After signing, the Administering Officer shall forward the reviewed form to the HRMO.
 4. The HRMO, upon receipt of the signed statements, shall prepare the following documents:
 - a. List of employees who filed SALN's with complete data;
 - b. List of employees who filed their SALNs but with incomplete data;
 - c. List of employees who did not file their SALNs;
 - d. Certification by the College President that the statements submitted electronically is faithful reproductions of the original copies submitted by the staff. Use the format prescribed by the Office of the Deputy Ombudsman for Luzon.
 - e. Transmittal letter addressed to the Office of the Deputy Ombudsman for Luzon.
 5. The HRMO Staff shall scan all the reviewed and signed statements received as PDF file and individually saved per declarant in the CD or USB using the file name format “SALN of Employee A.pdf”.
 6. Documents in Section 4 of this guideline shall be submitted to the College President by April 30 for clearance and signature.
 7. The HRMO shall ensure that the statements are submitted in original and electronic copies to the Office of the Deputy Ombudsman for Luzon before June 30 of every year.



8. To ensure compliance to these guidelines, a SALN Review and Compliance is with the following composition:

Chairperson: Vice-President for Administration, Finance, and Business Affairs

Members: Director, Human Resource Management Office
Director, Administrative and Finance Division
Head, Internal Audit Services
President, BASCFEA

9. The Committee is designated and authorized to receive the SALN and Disclosure of Business Interest and Financial Connections of all BASC personnel and evaluate if the same has been submitted on time, complete and in proper form.
10. The Committee shall remind all staff of the compliance with the submission of the SALN and disclosure statements before March 15 of every year.

Signed:


JAMESON H. TAN, Ed.D.
SUC President III