



J.H. CERILLES STATE COLLEGE

Mati, San Miguel, Zamboanga del Sur

SALN Review and Compliance Committee

VISION

Leading public higher education institution serving the ASEAN community with quality, innovative and culture-sensitive programs

MISSION

- Provides need-based tertiary and advanced programs in Agriculture, Education and allied fields;
- Undertakes applied research, extension and production services that yield - workable and durable solutions to sector specific challenges, thus improving the socio-economic well- being of identified communities

CORE VALUES

Justice, Peace and Unity
Hope, Honesty and Humility
Credibility and Integrity
Social Responsibility and Interfaith Dialogue
Collaboration and Shared Competence

REVISED REVIEW AND COMPLIANCE GUIDELINES ON THE FILING AND SUBMISSION OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN)

For 2026 and Succeeding Years

POLICY DIRECTIVE. J.H. Cerilles State College (JHCSC) adopts these revised institutional guidelines to ensure the timely, complete, accurate, secure, and legally compliant filing, review, custody, and transmittal of Statements of Assets, Liabilities and Net Worth (SALNs). These **Guidelines** shall be implemented in a manner that promotes *public accountability* while protecting due process, data security, and the lawful rights of declarants and requesting parties.

I. PURPOSE AND OBJECTIVES

These Guidelines establish a uniform institutional procedure for the filing, receipt, review, correction, custody, and submission of SALNs by JHCSC officials and employees. They are intended to clarify institutional responsibilities, prevent avoidable defects or late submissions, preserve the integrity of official records, and ensure conformity with prevailing Civil Service Commission (CSC) rules.

II. LEGAL AND REGULATORY BASIS

1. **Article XI**, Section 17 of the 1987 Constitution;
2. **Republic Act No. 6713**, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, particularly Section 8;
3. , other known as the **CSC Resolution No. 1300173** dated 24 January 2013, adopting the CSC Memorandum Circular No. 02, s. 2013 Revised Statement of Assets, Liabilities, and Net Worth form, together with the prescribed guidelines in the filling out of the SALN Forms;
4. **Republic Act No. 10173**, or the Data Privacy Act of 2012, insofar as it applies consistently with the statutory rules on access to SALNs; and
5. Other applicable laws, jurisprudence, CSC issuances, and rules of the proper repository agency.

III. COVERAGE AND EXEMPTIONS

1. **Coverage.** These Guidelines apply to all JHCSC officials and employees who are legally required to file a SALN, regardless of rank, employment status, or amount of compensation, subject to the express exemptions provided by law.
2. **Exemptions.** Persons serving in an honorary capacity, laborers, and casual or temporary workers are exempt only to the extent expressly recognized under the rules on the SALN. Any doubt as to coverage shall



J.H. CERILLES STATE COLLEGE

Mati, San Miguel, Zamboanga del Sur

SALN Review and Compliance Committee

VISION

Leading public higher education institution serving the ASEAN community with quality, innovative and culture-sensitive programs

MISSION

- Provides need-based tertiary and advanced programs in Agriculture, Education and allied fields;
- Undertakes applied research, extension and production services that yield - workable and durable solutions to sector specific challenges, thus improving the socio-economic well-being of identified communities

CORE VALUES

- Justice, Peace and Unity
- Hope, Honesty and Humility
- Credibility and Integrity
- Social Responsibility and Interfaith Dialogue
- Collaboration and Shared Competence

be referred to the Human Resource Management Office (HRMO), with legal guidance when necessary.

IV. FILING REQUIREMENTS

1. **Prescribed form.** All entry, annual, and exit SALNs shall use the latest CSC-prescribed SALN Form and the applicable additional sheet forms, as may be updated by the CSC. Use of an obsolete or materially altered form shall be treated as a formal deficiency.
2. **Place of filing.** The declarant shall file the SALN with the JHCSC HRMO through the duly designated Human Resource Management Officer. Direct filing by an employee with a repository agency shall not constitute the prescribed institutional filing procedure.
3. **Periods for filing.** The SALN shall be filed: (a) within thirty (30) days after assumption of office, reckoned as of the declarant's first day of service; (b) on or before 30 April of every year thereafter, reckoned as of 31 December of the preceding year; and (c) within thirty (30) days after separation from the service, reckoned as of the declarant's last day of office. An official or employee who assumes office during a given year is not required to make a separate annual filing in that same year.
4. **Internal schedule.** The HRMO may prescribe a reasonable internal submission schedule before the statutory deadline to allow sufficient time for review and correction. Such schedule shall facilitate compliance and shall not be construed as altering the filing periods fixed by law and CSC rules.
5. **Physical filing.** For physical filing, the declarant shall submit three (3) original copies. The first copy shall be used for transmittal to the proper repository agency, the second shall be retained in the declarant's 201 File, and the third shall be returned to the declarant as a personal copy.
6. **Electronic filing.** A duly executed SALN may be filed electronically in non-editable PDF format in accordance with the CSC Resolution No. 2400263, dated 5 April 2024, an electronic SALN is considered the original; its printout is a duplicate original. Electronic signatures and online oath-taking may be used only in the manner authorized by the applicable CSC rules.

V. STANDARDS IN ACCOMPLISHING THE SALN

1. **Completeness.** All applicable fields shall be fully and truthfully accomplished. A field that is not applicable shall be marked "N/A" or "not applicable," except where the prescribed form requires the declarant to tick the corresponding box.
2. **Signatures.** All pages of the SALN and its additional sheets shall be signed or initialed by the declarant. The signature of the spouse is not



J.H. CERILLES STATE COLLEGE

Mati, San Miguel, Zamboanga del Sur

SALN Review and Compliance Committee

VISION

Leading public higher education institution serving the ASEAN community with quality, innovative and culture-sensitive programs

MISSION

- Provides need-based tertiary and advanced programs in Agriculture, Education and allied fields;
- Undertakes applied research, extension and production services that yield - workable and durable solutions to sector specific challenges, thus improving the socio-economic well-being of identified communities

CORE VALUES

Justice, Peace and Unity
Hope, Honesty and Humility
Credibility and Integrity
Social Responsibility and Interfaith Dialogue
Collaboration and Shared Competence

required, except when spouses who are both government employees jointly file the same SALN.

3. **Additional sheets.** Only the prescribed additional sheet forms shall be used when the space in the main form is insufficient or when separate declarations for the spouse or unmarried children below eighteen (18) years of age living in the declarant's household are required. Each page shall identify the declarant, position, agency, year covered, and proper pagination, and shall be signed or initialed.
4. **Alterations and corrections.** Any change, revision, or correction shall be made only by the declarant and shall bear the declarant's initials or authenticated electronic confirmation. Minor alterations to the electronic form are permissible only when the prescribed content and structure are retained.
5. **Declarant's responsibility.** The declarant remains personally responsible for the completeness, truthfulness, and accuracy of the SALN. Acceptance or review by the HRMO or the Review and Compliance Committee (RCC) does not validate the truth of the declarations or relieve the declarant from liability for omission, concealment, or bad-faith misdeclaration.

VI. REVIEW AND COMPLIANCE COMMITTEE

1. **Constitution.** The College President shall constitute the RCC through an Office Order and shall designate its Chairperson and members. The composition shall be sufficient to ensure competent, impartial, confidential, and timely review.
2. **Scope of review.** The RCC's review is limited to determining whether each SALN was submitted on time, is complete, and is in the proper form. The RCC shall not conduct an independent audit of the declarant's wealth, adjudicate ownership, or certify the truthfulness of entries. Apparent bad-faith concealment or falsification may, however, be referred to the proper authority without prejudice to due process.

Core functions. The RCC shall:

- a. receive the SALNs endorsed by the HRMO and maintain a confidential review log;
- b. conduct the formal review and identify incomplete, defective, or improperly accomplished forms;
- c. promptly notify the concerned declarant in writing and return the deficient SALN for the necessary corrective action;
- d. render written opinions on institutional questions concerning SALN review and compliance, subject to the approvals required by law;
- e. prepare an alphabetical summary identifying those who filed complete SALNs, those whose SALNs remain incomplete or defective, and those who failed to file; and



J.H. CERILLES STATE COLLEGE

Mati, San Miguel, Zamboanga del Sur

SALN Review and Compliance Committee

VISION

Leading public higher education institution serving the ASEAN community with quality, innovative and culture-sensitive programs

MISSION

- Provides need-based tertiary and advanced programs in Agriculture, Education and allied fields;
- Undertakes applied research, extension and production services that yield - workable and durable solutions to sector specific challenges, thus improving the socio-economic well-being of identified communities

CORE VALUES

Justice, Peace and Unity
Hope, Honesty and Humility
Credibility and Integrity
Social Responsibility and Interfaith Dialogue
Collaboration and Shared Competence

- f. submit its report and recommendations to the College President and furnish such reports to the CSC or repository agency when required.

VII. REVIEW AND CORRECTIVE-ACTION PROCEDURE

1. **Receipt and logging.** The HRMO shall date-stamp or electronically acknowledge each filing, record the mode and date of receipt, secure the copies, and endorse the review copy to the RCC without unnecessary delay.
2. **Initial review.** The RCC shall complete its initial formal review within fifteen (15) working days from receipt of the endorsed SALN, subject to a shorter internal schedule when necessary to meet the applicable repository deadline.
3. **Notice of deficiency.** When a SALN is incomplete, uses an improper form, or contains a facial defect, the RCC shall issue a written notice specifying the deficiency and the corrective action required. The notice shall not direct or suggest the substantive content of the declarant's disclosure.
4. **Period to correct.** The declarant shall personally correct and resubmit the SALN within thirty (30) calendar days from receipt of the compliance directive, or within such shorter reasonable period as may be necessary to comply with a non-extendable repository deadline. Proof of service and resubmission shall form part of the review record.
5. **Permissible corrections.** Minor corrections, including typographical or mathematical rectification and explanation of disclosed entries, and substantial corrections involving previously undisclosed assets, liabilities, business interests, or financial connections may be made after institutional filing and during the review and compliance process.
6. **Cut-off for declarant-initiated corrections.** After the original SALN has been transmitted to the proper repository agency, corrections or amendments initiated by the declarant shall no longer be allowed, without prejudice to corrections reflected in a subsequent SALN when permitted under the Rules.
7. **Final report.** After the correction period, the RCC shall finalize the alphabetical summary and submit it, together with its recommendations, to the College President through the HRMO. The records shall clearly distinguish complete filers, incomplete or defective filers, and non-filers.
8. **Entry and exit SALNs.** The HRMO or the duly designated RCC shall review SALNs filed upon assumption of office or separation from service using the same standards of timeliness, completeness, and proper form.



J.H. CERILLES STATE COLLEGE

Mati, San Miguel, Zamboanga del Sur

SALN Review and Compliance Committee

VISION

Leading public higher education institution serving the ASEAN community with quality, innovative and culture-sensitive programs

MISSION

- Provides need-based tertiary and advanced programs in Agriculture, Education and allied fields;
- Undertakes applied research, extension and production services that yield - workable and durable solutions to sector specific challenges, thus improving the socio-economic well-being of identified communities

CORE VALUES

Justice, Peace and Unity
Hope, Honesty and Humility
Credibility and Integrity
Social Responsibility and Interfaith Dialogue
Collaboration and Shared Competence

VIII. INSTITUTIONAL RESPONSIBILITIES

A. College President

1. approve and cause the implementation of these Guidelines and furnish the CSC with a copy when required;
2. constitute the RCC and ensure that it is provided with adequate administrative support;
3. issue the annual filing directive and the appropriate compliance orders based on the RCC report;
4. administer the oath or lawfully delegate authority to administer the oath; and
5. ensure that institutional practices remain consistent with current CSC and repository-agency rules.

B. Human Resource Management Office

1. serve as the official receiving and custodial office for employee SALNs;
2. maintain complete receipt, review, correction, and transmittal records, with appropriate access controls;
3. coordinate with the RCC, the College President, and the proper repository agency;
4. retain the prescribed copy in the declarant's 201 File and provide the declarant's personal copy or filing acknowledgment; and
5. transmit the original SALNs and required summary lists within the applicable periods.

IX. TRANSMITTAL TO THE PROPER REPOSITORY AGENCY

1. **Applicable deadlines.** The Chief or Head of the HRMO shall transmit collated SALNs to the repository agency specified in the current CSC list: (a) within three (3) months from the date of institutional filing for entry SALNs; (b) on or before 30 October of every year for annual SALNs; and (c) within three (3) months from the date of institutional filing for exit SALNs.
2. **Uniform mode of submission.** For each transmittal, JHCSC shall use only one authorized mode: physical, digital, or online and shall not combine modes in a manner prohibited by the repository agency. The required summary list of electronically and physically filed SALNs shall accompany the transmittal.
3. **Late transmittal.** The HRMO shall strictly monitor the repository deadline because belated submissions may no longer be accepted. Any actual or anticipated delay shall be immediately reported in writing to the College President and the RCC for appropriate action.

X. ACCESS, CONFIDENTIALITY, AND DATA PROTECTION

1. **Lawful access.** SALNs are public accountability records and shall be made available for inspection at reasonable hours upon a valid and lawful request, subject to Republic Act No. 6713, CSC Resolution No. 1100356,



J.H. CERILLES STATE COLLEGE

Mati, San Miguel, Zamboanga del Sur

SALN Review and Compliance Committee

VISION

Leading public higher education institution serving the ASEAN community with quality, innovative and culture-sensitive programs

MISSION

- Provides need-based tertiary and advanced programs in Agriculture, Education and allied fields;
- Undertakes applied research, extension and production services that yield - workable and durable solutions to sector specific challenges, thus improving the socio-economic well-being of identified communities

CORE VALUES

Justice, Peace and Unity
Hope, Honesty and Humility
Credibility and Integrity
Social Responsibility and Interfaith Dialogue
Collaboration and Shared Competence

s. 2011 (Rules on Access to SALNs), and the access procedure of the proper repository agency. Copies may be made available after ten (10) working days from filing, subject to lawful conditions and reasonable reproduction or certification fees.

2. **No blanket confidentiality.** The Data Privacy Act shall be applied harmoniously with the statutory policy of SALN disclosure and shall not be invoked as a blanket ground to deny lawful access. Access remains the general rule; legally recognized restrictions and prohibited uses are the exception.

3. **Redaction.** Except when disclosure is required for an administrative, civil, or criminal investigation, the names of children, signatures, addresses, and identification card numbers may be redacted upon proper evaluation for security and privacy.

4. **Secure custody.** The HRMO and RCC shall apply role-based access, secure physical and electronic storage, controlled reproduction, and documented release procedures. Review copies and working records shall not be disclosed except for an authorized institutional purpose or as required by law.

5. **Prohibited use.** No person may obtain or use a SALN for a purpose contrary to morals or public policy, or for a commercial purpose other than dissemination by news and communications media to the general public.

XI. ADMINISTRATIVE ACCOUNTABILITY

Without prejudice to the filing of other appropriate administrative, civil, or criminal actions, the following constitute violations under **section 4 of CSC Memorandum Circular No. 03, s. 2013**: *failure to submit a required SALN; failure to correct and resubmit a SALN in accordance with the institutional review and compliance procedure; and bad-faith failure to disclose or misdeclaration of an asset, liability, business interest, financial connection, or relative in government.* The prescribed penalty is suspension for **one (1) month and one (1) day to six (6) months** for the **first offense and dismissal from the service for the second offense.**

The head of agency, RCC members, and the Chief or Head of the HRMO may likewise incur administrative liability for failure to perform the duties expressly assigned to them under the 2017 Omnibus Rules, including failure to constitute the RCC, failure to return a deficient SALN for correction, or failure to transmit SALNs within the prescribed period.

The review and compliance procedure, including prior notice by the RCC, is not a condition precedent to the filing of an administrative charge for false declaration or concealment. In all cases, the constitutional and statutory requirements of notice, opportunity to be heard, and due process shall be observed.



J.H. CERILLES STATE COLLEGE

Mati, San Miguel, Zamboanga del Sur

SALN Review and Compliance Committee

VISION

Leading public higher education institution serving the ASEAN community with quality, innovative and culture-sensitive programs

MISSION

- Provides need-based tertiary and advanced programs in Agriculture, Education and allied fields;
- Undertakes applied research, extension and production services that yield - workable and durable solutions to sector specific challenges, thus improving the socio-economic well-being of identified communities

CORE VALUES

Justice, Peace and Unity
Hope, Honesty and Humility
Credibility and Integrity
Social Responsibility and Interfaith Dialogue
Collaboration and Shared Competence

XII. INTERPRETATION, REPEAL, AND EFFECTIVITY

1. **Interpretation.** These Guidelines shall be construed consistently with Republic Act No. 6713, CSC Resolution No. 1300173 (24 January 2013), and subsequent controlling issuances. In case of conflict, the later or higher legal authority shall prevail.
2. **Repealing clause.** All prior JHCSC guidelines, memoranda, or practices inconsistent with these Guidelines are modified or superseded to the extent of the inconsistency.
3. **Effectivity.** These Guidelines shall take effect upon approval by the College President and shall remain in force until amended, revoked, or superseded by a subsequent institutional or controlling governmental issuance.
CSC Resolution No. 1300173 (24 January 2013)

Prepared and recommended by:


ATTY. ESTHER MARIE S. RINGON, LPT
Chairperson
SALN Review and Compliance Committee
College Legal Officer

APPROVED:


DR. EDGARDO H. ROSALES, JD
SUC President II

Date: February 28, 2025