POLICY AND PROCEDURAL GUIDELINES NO. 381-22

FUNCTIONAL AREA : All Functional Areas

DISTRIBUTION : All Executive Vice Presidents
               All Senior Vice Presidents
               All Vice Presidents
               All Managers

SUBJECT : REVISED WHISTLEBLOWER POLICY

I. BACKGROUND/RATIONALE

The Constitution provides that the State shall maintain honesty and integrity in public service and take positive and effective measures against graft and corruption. This embodies the government's anti-corruption policy that encourages citizens to stand up and report alleged violations of law, improper use of resources, conflicts of interests and abuse of power by both elected and appointed officials.

In the same way, GSIS is committed to high standards of ethical, moral and legal business conduct and the promotion of open communications, organizational culture and values that emphasize integrity and honesty within the System.

In 2017, pursuant to the Governance Commission for GOCCs (GCG) Memorandum Circular No. 2016-02 (Revised Whistleblowing Policy for the GOCC Sector), the GSIS issued Policy and Procedural Guidelines (PPG) No. 311-17 or the Whistleblower Policy primarily to promote whistleblowing as an instrument for detecting and deterring corrupt activities, and for protecting those who will provide information on complaints on violation of laws or GSIS policies.

In 2020, the Audit Committee directed the submission of a policy on handling fraud cases in the GSIS taking into account the role of the Internal Audit Services Office (IASO), the clear accountabilities of, and appropriate sanctions for personnel who committed fraud, to include cases of negligence and inefficiency uncovered through audit findings or discovery by operating units concerned (OUCs), as instructed by the Audit Committee Chair.

Hence, in consideration of the Audit Committee directive, excluding cases uncovered through audit findings, which shall be covered by another

\[1\] The 1987 Philippine Constitution, article II, section 27.
policy, and to further strengthen the existing GSIS Whistleblower Policy, this PPG is being issued.

II. OBJECTIVES

This PPG aims to:

A. Prevent and stop breaches of regulations that, if left unaddressed in their early stages of occurrence, may lead to serious problems that may have an adverse impact on the System;

B. Promote whistleblowing as an instrument for detecting corrupt activities and a deterrent for committing infractions or omissions that are grossly disadvantageous to the System and the Government and the commission of which will tarnish the image and integrity of public service;

C. Provide GSIS Trustees, executives and employees avenues for reporting anomalies or irregularities and receiving feedback on any actions taken thereon;

D. Strengthen the GSIS Whistleblower Policy by defining the specific roles of the IASO, Legal Services Group (LSG), GSIS Accountability Assessment Committee (AAC), and GSIS Integrity Management Committee (GIMC) in the process, setting accountabilities, and imposing sanctions for executives and employees who committed fraud;

E. Provide measures for protection and reassurance of GSIS executives and employees who provide the information on complaints, or cause the information to be provided, or assist in the investigation, that they will be protected from reprisals or victimization for whistleblowing in good faith; and

F. Provide policy guidelines and procedures on whistleblowing that will be implemented across the organization.

III. DEFINITION OF TERMS

The following terms shall be defined as:

A. Whistleblower - A GSIS Trustee, executive or employee who publicly reveals a concealed misconduct, a commission of a crime, a violation or attempted violation of a law by another GSIS Trustee, executive or employee.

B. Whistleblowing - The disclosure of or giving of evidence to an information that a whistleblower reasonably believes
IV. POLICIES

A. Coverage

1. Reportable Acts or Omissions

Whistleblowers may report to the GSIS and/or to the GCG the following acts or omissions\(^2\), as punished under relevant laws, such as but not limited to:

a. Abuse of authority;
b. Bribery;
c. Conflict of interest;
d. Destruction/Manipulation of records;
e. Fixing;
f. Inefficiency;
g. Making false statements;
h. Malversation;
i. Misappropriation of (Government) Assets;
j. Misconduct;
k. Money laundering;
l. Negligence of duty;
m. Nepotism;
n. Plunder;
o. Receiving a commission;
p. Solicitation of gifts;
q. Taking advantage of corporate opportunities;
r. Undue delay in rendition of service;
s. Undue influence; and

\( t \) Violation of procurement laws.

2. This policy shall also cover all whistleblowing efforts in the Central Office and Branch Offices with regard to:

a. Activities that are violative of GSIS policies;

b. Any violation of:

1) Republic Act (R.A.) No. 6713 (Code of Conduct and Ethical Standards for Public Officials);

\(^2\) GCG Memorandum Circular No. 2016-02, item 4 (Revised Whistleblowing Policy for the GOCC Sector).

Page 3 of 13
2) R.A. No. 3019 (Anti-Graft and Corrupt Practices Act);

3) R.A. No. 7080 (Anti-Plunder Law);

4) R.A. No. 9184 (Government Procurement Reform Act);

5) Executive Order No. 292 (Administrative Code of 1987);

6) The Revised Penal Code, Book Two, Title Seven, Crimes Committed by Public Officers;

7) R.A. No. 10149 (GOCC Governance Act of 2011);

8) GCG Memorandum Circular No. 2012-07 (Code of Corporate Governance for GOCCs);

9) GCG Memorandum Circular No. 2012-05 (Fit and Proper Rule)\(^3\);

10) GCG Memorandum Circular No. 2016-02 (Revised Whistleblowing Policy for the GOCC Sector); and

11) All other laws which penalize or sanction any act or omission of a public officer or employee.

3. The following shall be excluded from this PPG:

a. Audit findings from the regular Audit Programs of IASO involving acts or omissions in violation of relevant laws and GSIS policies by all GSIS executives and employees in the Central, Branch or Extension Office, while in the performance of official function, as these shall adhere to the separate policies and guidelines thereon; and

b. The resolution of issues and complaints related to performance appraisal, behavioral problems of staff or supervisor, policies on promotion, and sexual harassment, as these shall be directly reported and/or elevated to the appropriate GSIS Committee.

B. Reporting Responsibility

1) It shall be the responsibility of all GSIS Trustees, executives and employees to comply with the GSIS policies, aforementioned laws and regulations, and report any violation or suspected violation thereof.

2) The report or complaint against GSIS Trustees, executives and employees shall be in writing attaching thereto any evidence that may be available and indicating witnesses to the occurrence.

\(^3\) GCG Memorandum Circular No. 2018-02, item 4.
Complainants are encouraged to indicate their names to facilitate investigation and follow-up inquiries.

Reports or complaints may be submitted through any of the following modes:

<table>
<thead>
<tr>
<th>Subject of Complaint</th>
<th>Modes of Filing and Receiving Office</th>
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<tbody>
<tr>
<td>- Members of the Board of Trustees (BOT);</td>
<td>a. Online through the GCG Whistleblowing Web Portal at <a href="http://www.whistleblowing.gcg.gov.ph">www.whistleblowing.gcg.gov.ph</a> which is the GCG’s primary reporting channel; or</td>
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<tr>
<td>- The President and General Manager (PGM);</td>
<td>b. Through any of the following alternative reporting channels:</td>
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<td>- The Corporate Secretary;</td>
<td>1) Face-to-Face Meetings with GCG Officers and Employees</td>
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<td>- The Chief Legal Counsel (CLC);</td>
<td>2) E-Mail: <a href="mailto:feedback@gcg.gov.ph">feedback@gcg.gov.ph</a></td>
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<tr>
<td>- The Vice President-IASO; and</td>
<td>3) Mail: 3/F Citibank Center 8741 Paseo De Roxas, Makati City Philippines 1226;</td>
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<tr>
<td>- The staff under the BOT, Office of the PGM (OPGM), Office of the Corporate Secretary (OGS), Legal Services Group (LSG), IASO and the GIMC Secretariat</td>
<td>4) Telephone/Fax: (632) 8328-2030 to 33</td>
</tr>
<tr>
<td>Executives or employees other than the subjects of complaints listed above</td>
<td>a. Personal filing, registered, ordinary or electronic mail to:</td>
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<td></td>
<td>- OPGM through the GIMC Secretariat4</td>
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<td></td>
<td>- GSIS Building Financial Center Pasay City, Metro Manila (copy furnished IASO and LSG); or</td>
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<tr>
<td></td>
<td>b. E-mail: <a href="mailto:whistleblowing@gsis.gov.ph">whistleblowing@gsis.gov.ph</a></td>
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</tbody>
</table>

4Currently the Office for Strategy Management — Strategic Planning and Control Department located at Level 4, GSIS Building.
C. Action on Anonymous Report or Complaint

No anonymous complaint shall be entertained unless the act complained of is of public knowledge or the allegations can be verified or supported by documentary or direct evidence.

Should an anonymous complainant request for updates on the status of the complaint submitted, his/her contact information shall be provided to the GIMC Secretariat.

D. Safeguards

1. The GSIS shall ensure confidentiality of all information arising from whistleblowing reports or complaints submitted pursuant to this PPG. It shall treat all reports, including the identity of the whistleblower and the person/s complained of, in confidential and sensitive manner. The identity of the whistleblower shall be kept confidential, unless compelled by law or the Courts to be revealed, or unless the whistleblower authorized the release of his/her identity.6

2. No person to whom a disclosure has been made or referred to shall divulge any information that may identify or tend to identify a whistleblower or reveal the subject matter of such disclosure, unless consent has been secured from the complainant and such disclosure is indispensable and essential in the investigation.

3. Any person who shall disclose or divulge any information related to a complaint without the consent of the complainant shall be subject to appropriate administrative disciplinary action.

4. Any GSIS Trustee, executive or employee reporting an irregularity or anomaly or filing a complaint concerning a violation or suspected violation of GSIS policies and aforementioned laws and regulations shall enjoy the presumption of good faith; provided, that said Trustee, executive or employee has reasonable grounds and evidentiary basis to believe that violation of laws, GSIS policies, and rules or an irregularity or anomaly has been committed.

5. The executive or employee who files a report or complaint in good faith shall be protected by this policy, or under GCG rules if the complainant is a Trustee, even if the said report or complaint is, after investigation, proven to be unfounded.

However, administrative disciplinary action shall be taken against any GSIS executive or employee, or legal action against a Trustee, who maliciously and/or persists to maliciously file a false report or complaint, without prejudice to other liabilities under existing laws.

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6 GCG Memorandum Circular No. 2016-02, item 7.
6. The GSIS, through the OPGM, shall ensure that the following shall be protected against harassment, retaliation or adverse employment consequence in any form:

a. Executives or employees as whistleblowers and their witnesses; and

b. All GSIS executives and employees involved in the handling and investigation of whistleblower reports.

Any executive or employee who shall commit any retaliatory act against the whistleblower shall be reported to the OPGM, through the GIMC Secretariat, and shall be subject to administrative disciplinary action which shall be independent of any action that an aggrieved person may take before the Ombudsman or the regular courts, as the case may be.

The whistleblower or the witness, who believes that he or she is being subjected to retaliatory acts must notify the OPGM, through the GIMC Secretariat, and seek relief from the OPGM in relation to the perceived retaliation. If the executive or employee committing the retaliatory act is from the OPGM, protection against retaliation shall be sought from the GCG.

7. If the retaliatory act is against a Trustee-whistleblower who submits a whistleblowing report in good faith, protection and all possible assistance to be extended shall be pursuant to the GCG rules thereon. On the other hand, any Trustee who shall commit any retaliatory act against a whistleblower (whether co-Trustee, executive or employee) shall be reported directly to the GCG, copy furnished the OPGM.

The aggrieved person may take independent action before the Ombudsman or the regular courts, as the case may be.

E. Retaliatory Acts

The following shall be considered as retaliatory acts:6

1. Discrimination or harassment in the workplace;

2. Demotion;

3. Reduction in salary or benefits;

4. Termination of contract;

5. Evident bias in performance evaluation; or

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6 GCG Memorandum Circular No. 2016-02, item 8.
6. Any other act or threat that adversely affect the rights and interests of the whistleblower.

F. Reporting Process

1. Any Trustee, executive or employee shall file a report or complaint with the OPGM, through the GIMC Secretariat, if the report or complaint is against any GSIS executive or employee other than those specified in the succeeding provision. The GIMC Secretariat shall inform the PGM, being the Chairperson of the GIMC, of the report or complaint within three (3) working days from receipt.

   A report or a complaint against any member of the BOT, the PGM, the Corporate Secretary, the CLC, the VP-IASO, and staff under the BOT, OPGM, OCS, LSG, IASO and the GIMC Secretariat shall be filed directly to the GCG. This shall be handled pursuant to the applicable rules and regulations of the GCG pursuant to GCG Memorandum Circular No. 2016-02 and/or any subsequent amendments thereto, if any.

2. The report or complaint shall be acknowledged by the GIMC Secretariat if the identity of the complainant is known, with the following details:

   a. Date when the written complaint or report is received; and

   b. Process by which the complaint or allegation will be handled.

G. Review and Investigation

1. The OPGM shall act on the report or complaint received from a complainant within ten (10) working days from receipt thereof, based on the following:

   a. If the report or complaint involves allegations of fraud, the OPGM shall direct the following based on their functional expertise:

      1) IASO to assess adequacy and effectiveness of existing processes and controls; and

      2) LSG for fact-finding investigation.

   The IASO shall inform the Audit Committee of its conduct of fraud review.

   This is without prejudice to the conduct of other fraud reviews, as may be directed by the Audit Committee, which do not arise from whistleblowing as contemplated under this PPG, but from irregularities or anomalies uncovered through a previous review.
b. If the report involves allegations of negligence, incompetence or inefficiencies that may cause GSIS substantial losses or with apparent issues on internal controls, the OPGM shall endorse the report to IASO. Otherwise, the OPGM shall direct the LSG to conduct a fact-finding investigation.

2. The findings and recommendations of IASO, or the excerpt thereof, as applicable, shall be submitted to the AAC, copy furnished the OPGM, Audit Committee (AuditCom) and the LSG as additional input to their investigation.

The AAC shall evaluate the submitted findings and recommendations of IASO in accordance with existing policies.

3. The LSG shall conduct the corresponding fact-finding investigation of the complaint or report consistent with the procedures and timelines of the LSG on administrative investigation.

4. Upon determination of the OPGM that a formal charge is to be issued, the LSG shall act on the formal charge and conduct the formal investigation in accordance with the 2017 Rules on Administrative Cases in the Civil Service (RACCs), as amended, and shall thereafter submit a report to the OPGM with all pertinent documents relating to the investigation. Subsequently, the LSG shall proceed with the resolution of administrative cases pursuant to applicable existing rules of the GSIS and the 2017 RACCs and/or any subsequent amendments thereto, if any. The filing of an administrative case against an erring executive or employee does not preclude the filing of any appropriate criminal or civil case in violation of existing laws.

5. In addition to the IASO and LSG, the OPGM, through the GIMC Secretariat, may seek assistance from any other unit or office within GSIS or from other government agencies in the course of the investigations.

H. Monitoring of Reports or Complaints and Reportorial Requirements

1. The complainant shall be updated by the GIMC Secretariat on the status and outcome of the investigations upon his or her request.

2. All files related to complaints or reports arising from whistleblowing shall be properly logged by the GIMC Secretariat, as applicable, for monitoring purposes.

3. The GIMC Secretariat shall monitor the status of complaints and reports on any accounted retaliatory act.

4. The IASO and LSG shall submit a status report on its review and investigation, respectively, to the Board on a semi-annual basis for
monitoring purposes. Likewise, a semi-annual status report for retaliatory acts taken against the whistleblower and the actions taken by GSIS or the whistleblower against such acts, if any, shall be submitted by the OPGM to the Board.

5. Reports on all complaints or allegations, including the findings of both IASO and LSG, merits of the case, recommendations and final decisions shall be documented and filed accordingly by the OPGM for future reference.

I. Accountabilities and Penalties

Executives or employees who will be found guilty of punishable acts and/or omissions under relevant laws and GSIS policies shall be held accountable and shall be subjected to penalties as may be prescribed under the 2017 RACCS and other applicable laws, issuances, rules and regulations.

J. Creation of E-mail Address

The Information Technology Services Group (ITSG) shall provide the necessary e-mail address solely dedicated to receive e-mails from whistleblowers. The email, which can be accessed by IASO and LSG, shall be monitored and handled by the GIMC Secretariat.

V. PROCEDURES

The detailed procedures to be included in the Manual of Operations of the Operating Units Concerned (OUC) shall adhere to the following general procedures:

<table>
<thead>
<tr>
<th>Step</th>
<th>Activity</th>
<th>Responsible Unit</th>
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<tbody>
<tr>
<td>1.</td>
<td>Receive and log a report or complaint with attached proof or evidence to support complaint/allegation against a GSIS executive or employee through personal filing, registered, ordinary or electronic mail.</td>
<td>GIMC Secretariat IASO (copy only) LSG (copy only)</td>
</tr>
<tr>
<td>2.</td>
<td>Inform the PGM of the report or complaint within three (3) working days from receipt. <em>(Note: Only acts and/or omissions reported through whistleblowing efforts shall be covered by this PPG. Excluded are acts and/or omissions involving fraud, negligence, and inefficiency, including other omissions, which were uncovered through review or audit findings by IASO as these shall adhere to the separate policies and)</em></td>
<td>GIMC Secretariat</td>
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<tr>
<td>Step</td>
<td>Activity</td>
<td>Responsible Unit</td>
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<td>guidelines thereon. Likewise, the resolution of issues and complaints related to performance appraisal, behavioral problems of staff or supervisor, policies on promotion, and sexual harassment, as these shall be directly reported and/or elevated to the appropriate GSIS Committee.</td>
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<td>3.</td>
<td>Act on the report or complaint within ten (10) working days from receipt thereof. Refer report to LSG, and/or IASO, in accordance with Section IV.G.1 (Review and Investigation) hereof.</td>
<td>OPGM</td>
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<td>3.1 If for referral to IASO, proceed to Activity 4; or</td>
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<td>3.2 If for referral to LSG, proceed to Activity 5.</td>
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<td></td>
<td>(Note: The OPGM, through the GIMC Secretariat, may seek assistance from any other unit or office within GSIS or from other government agencies in the course of the investigations.)</td>
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<td>4.</td>
<td>Coordinate based on functional expertise prior to the conduct of the examinations for a synchronized effort.</td>
<td>IASO and LSG</td>
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<td></td>
<td>4.1 Inform the Audit Committee of the conduct of audit.</td>
<td>IASO</td>
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<td>(Conduct of audit noted by the Audit Committee)</td>
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<td></td>
<td>4.2 Conduct audit. Submit to the AAC, copy furnished the OPGM, AuditCom and LSG, the findings and recommendations, or the excerpt thereof, as applicable.</td>
<td>AAC</td>
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<td></td>
<td>4.3 Evaluate the findings and recommendations based on existing policies. (End of Process)</td>
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<td>5.</td>
<td>Conduct the corresponding fact-finding investigation of the complaint or report in accordance with the 2017 RACCS, as amended, within five (5) days from receipt</td>
<td>LSG</td>
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<td>Step</td>
<td>Activity</td>
<td>Responsible Unit</td>
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<td>thereof, which shall be terminated within twenty (20) days thereafter with a corresponding fact-finding investigation report to be submitted to the OPGM within fifteen (15) days from termination of the investigation.</td>
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<td>6.</td>
<td>Decide whether to dismiss the complaint or report or to issue a formal charge against the person complained of. Inform the LSG of the decision.</td>
<td>OPGM</td>
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<tr>
<td>6.1 If the action is for dismissal of complaint, instruct LSG to inform the complainant through the GIMC Secretariat. Proceed to Activity 11.</td>
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<td>6.2 If the action is to issue a formal charge against the person complained of, proceed to Activity 7.</td>
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<td>7.</td>
<td>Act on the formal charge, conduct the formal investigation (hearing) in accordance with the 2017 RACCS, as amended, and submit a report to the OPGM with all pertinent documents relating to the investigation and resolution of the case.</td>
<td>LSG</td>
</tr>
<tr>
<td>8.</td>
<td>Decide on the case.</td>
<td>PGM/Board depending on salary grade and penalty</td>
</tr>
<tr>
<td>9.</td>
<td>Document and file all complaints or allegations, including the findings of both IASO and LSG, merits of the case, recommendations and final decisions.</td>
<td>OPGM</td>
</tr>
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</table>
| 10. | Submit semi-annual updates to the Board on the status of the following: 
   a. Retaliatory acts taken against the whistleblower and the actions taken by GSIS or the whistleblower against such acts, if any; 
   b. Status report on review conducted; and 
   c. Status report on investigation. | OPGM |
<p>| | | IASO |
| | | LSG |</p>
<table>
<thead>
<tr>
<th>Step</th>
<th>Activity</th>
<th>Responsible Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.</td>
<td>Update complainant on the status and outcome of the investigations upon his or her request.</td>
<td>GIMC Secretariat</td>
</tr>
</tbody>
</table>

**End of Process**

**VI. DATA PRIVACY**

The OUC shall ensure that the creation and collection, storage and transmittal, use and distribution, retention, as well as disposal and destruction of the personal and sensitive personal data of members, pensioners and other stakeholders, as required by this PPG, adhere to the requirements of the Data Privacy Act.

**VII. INFORMATION DISSEMINATION**

The Corporate Communications Office shall prepare the information materials for the dissemination of this PPG.

**VI. REPEALING CLAUSE**

This PPG shall supersede PPG No. 311-17 dated 08 June 2017.

Other minor formal amendments and/or revisions that pertain to style, language or numbering and which do not relate to the substance of this PPG are herein amended accordingly.

**VII. EFFECTIVITY**

This PPG shall take effect after fifteen (15) days from the date of its publication in the Official Gazette or in a newspaper of general circulation.

ROLANDO L. MACASAET
President and General Manager

Date signed: 26 JAN 2022