

REGIONAL ADMINISTRATIVE ORDER NO. 1-0101  
Series of 2019

**DSWD FIELD OFFICE CARAGA GUIDELINES IN THE REVIEW AND COMPLIANCE PROCEDURES IN THE FILING AND SUBMISSION OF SALN**

**I. PURPOSE**

As mandated under Section 8 of RA 6713 (Statements and Disclosures), public officials and employees have an obligation to accomplish and submit declarations under oath, and the public has the right to know, their assets, liabilities, net worth and financial business interests, including those of their spouses and unmarried children eighteen (18) years of age living in their household.

This Regional Special Order prescribes the procedures to be followed by all DSWD FO Caraga employees in the preparation and submission of the Statement of Assets, Liabilities and Net Worth (SALN) and Disclosure of Business Interests and Financial Conditions. This shall also serve as basis for the DSWD FO Caraga's SALN Review and Compliance Committee in reviewing the submitted SALN to determine whether said statements have been submitted on time, are complete, and are in proper form.

**II. LEGAL BASIS**

- ✓ **Office of the Ombudsman Memorandum Circular No. 2 series of 2017**  
"Additional Guidelines on the Submission of Statements of Assets, Liabilities and Net Worth (SALNs) and Disclosure of Business Interests and Financial Connections to the Office of the Ombudsman as Required under Section 8 of Republic Act No. 6713"
- ✓ **CSC MC 3, series of 2015**  
"Amendment to CSC Memorandum Circular No. 2, s. 2013 (revised Statement of Assets, Liabilities and Net worth (SALN) Form)"
- ✓ **CSC MC No. 3 series of 2013**  
"Amendment to the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections (CSC MC No. 1 dated April 17, 2006)"

✓ **CSC Memorandum Circular (MC) No. 10 series of 2006**

"Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections"

✓ **CSC Resolution No. 06231 dated 01 February 2006**

"Review and Compliance Committee for the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections"

✓ **Republic Act No. 6713**

Code of Conduct and Ethical Standards for Public Officials and Employees;

### III. DEFINITION OF TERMS

<b>Acquisition Cost</b>	Amount of money paid to acquire or own something.
<b>Affinity</b>	Refers to the relationship of a husband to the blood relatives of his wife, or a wife to the blood relative of her husband
<i>1<sup>st</sup> degree of affinity</i>	Includes the declarant's father-in-law and mother-in-law
<i>2<sup>nd</sup> degree of affinity</i>	Includes the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law, grandson-in-law
<i>3<sup>rd</sup> degree of affinity</i>	Includes declarant's nephew-in-law, niece-in-law, uncle-in-law, aunt-in-law
<i>4<sup>th</sup> degree of affinity</i>	Includes the declarant's first cousin-in-law
<b>Assessed Value</b>	For purposes of declaration in the SALN, this refers to the amount indicated in the tax declaration of the real properties involved.
<b>Asset</b>	Refers to declarant's real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. It includes those within or outside the Philippines, whether real or personal, whether used in trade or business.
<b>Business Interest</b>	Refers to the declarant's existing interest in any business enterprise or entity, aside from his/her income from the government. This also includes those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
<b>Capital Property</b>	Refers to the properties exclusively owned by the husband
<b>Community Property</b>	Refers to all properties owned by the spouses at the time of the celebration of marriage or acquired



	thereafter, subject for the exceptions provided for by the law (Article 91, Family Code of the Philippines)
<b>Conjugal Property</b>	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 (Article 116, Family Code of the Philippines). This applies when the spouses agreed to be governed by the rules on the conjugal partnership of gains under the Family Code of the Philippines
<b>Consanguinity</b>	Refers to the Relationship by blood from the same stock or common ancestor
<i>1<sup>st</sup> degree of consanguinity</i>	Includes the declarant's father, mother, son/s and daughter/s
<i>2<sup>nd</sup> degree of consanguinity</i>	Includes the declarant's brother, sister, grandmother, grandfather, grandson and granddaughter
<i>3<sup>rd</sup> degree of consanguinity</i>	Includes the declarant's nephew, niece, uncle and aunt
<i>4<sup>th</sup> degree of consanguinity</i>	Relatives in the fourth degree of consanguinity includes the declarant's first cousins
<b>Fair Market Value</b>	For purposes of declaration in the SALN, this refers to the amount indicated as market value in the tax declaration of the real properties concerned
<b>Financial Connections</b>	Refers to declarant's existing connections with any business enterprise or entity, whether as a consultant, adviser and the like, with an expectation of remuneration for services rendered, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household
<b>Improvements</b>	<p>Refers to all works that are constructed or introduced to the land, or repairs or improvements made to the land or building after its initial acquisition.</p> <p>In declaring an improvement to the land, the declarant may opt to declare it separately or together with the land to which such improvement is attached.</p>
<b>Liability</b>	<p>Refers to financial liability or anything which 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/her household</p> <p>Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, Pag-ibig and others, such as personal, multi-purpose, salary, calamity loan, etc.</p>
<b>Nature of Business interest and/or financial connection</b>	Refers to existing interest or connection in any business enterprise, whether as a proprietor, investor, promoter, partner, shareholder, officer, managing



	director, executive, creditor, lawyer, legal consultant or adviser, financial and business consultant and the like.
<b>Net Worth</b>	Is the sum of all assets (real and personal) less total liabilities
<b>Outstanding balance</b>	Refers to the amount of money which the declarant still owes on his/her loan as of December 31 of the preceding calendar year
<b>Paraphernal Property</b>	Refers to the properties exclusively owned by the wife
<b>Personal Properties</b>	Refers to jewelries, appliances, furniture, motor vehicles and other tangible/movable properties. This also includes investments and other assets, such as cash in bank, negotiable instruments, securities, stocks and bonds
<b>Real Properties</b>	Refers to properties that are immovable in nature. For the purpose of SALN, the kind of real properties are classified according to their use: residential, commercial, agricultural, industrial or mixed use and the like
<b>Relatives in the Government</b>	Refers to the declarants relatives up to the 4 <sup>th</sup> civil degree of relationship, either by consanguinity or affinity, including bilas, inso and balae

#### IV. COVERAGE

This Regional Administrative Order shall cover all plantilla-based personnel without distinction on the nature of appointment, rank, status or salary. This also applies to all contractual staff.

#### V. SALN REVIEW AND COMPLIANCE COMMITTEE AND ITS SECRETARIAT

The Review and Compliance Committee shall receive and evaluate the SALN forwarded by the Personnel Administration Section if the same has been submitted on time, complete and in proper form.

The DSWD FO Caraga Review and Compliance Committee shall be composed of the following:

<b>Positions</b>	<b>Designations</b>
Chairperson	Assistant Regional Director for Administration or OIC-ARDA
Members	Chief, Human Resource Management and Development Division
	Chief, Policy and Plans Division
	Chief, Financial Management Division
Secretariat	Head of the Legal Services Section
	Head of the Internal Audit Section
	Head of the Personnel Administration Section



#### **Duties of the SALN Review and Compliance Committee**

- a. To review the statements in the SALN to determine whether said statements have been properly accomplished;
- b. To determine whether a statement is properly filled using the prescribed form;
- c. To inform the reporting individual and direct him/her to take the necessary corrective action if a statement is not properly filed.
- d. Prepare a list of the following employees, in alphabetical order to be submitted to the head of agency every year:
  - i. Those who filed their SALN with complete data;
  - ii. Those who filed their SALN but with incomplete data; and
  - iii. Those who did not file their SALNs
- e. Recommend actions on issues with legal concerns relative to the compliance on the filing of SALN
- f. Formulate guidelines for new issuances on the filing of SALN and other related concerns
- g. Perform such other functions as may be necessary to ensure compliance by DSWD FO Caraga with all SALN related concerns

#### **Duties of the SALN Review and Compliance Secretariat**

The Secretariat shall assist the SALN RCC in the conduct of its function. The delineation of functions of the Secretariat shall be, but not limited to the following:

**Head, Personnel Administration Section** – responsible for the receipt, initial review, scanning and safekeeping and transmittal of accomplished SALNs to concerned agencies and preparing the minutes of meetings

## **VI. GENERAL GUIDELINES**

The primary use of the information on the SALN Form is to exhibit transparency and accountability while in government service.

Pending the full implementation of the electronic Statement of Assets, Liabilities, and Net Worth (e-SALN) program, all agencies and instrumentalities of the government whose officials and employees are required to file their SALNs and Disclosures of Business Interests and Financial Connections within the periods specified under Section 8 (A) of Republic Act No. 6713, and to submit the same to the Office of the Ombudsman. Below are the general guidelines in the filing and review of SALNs.



## **1. Issuance of Advisory**

An advisory shall be issued **not later than February 10** of every year to set the deadline/s for the annual submission of SALN of all DSWD Field Office Caraga officials and employees as of December 31 of the previous year. The advisory shall serve as reminder, and update all DSWD Field Office Caraga officials and employees of the general guidelines and any pertinent changes in CSC rules and regulations in the preparation and submission of SALN

## **2. Filing and Submission of SALN**

2.1 All regular and contractual employees shall file their Statement of Asset, Liabilities and Net worth (Annex A) to the Personnel Administrative Section, to wit:

- a. Within 30 days after assumption of office, statement of which must be reckoned as of his/her first day of office;
- b. On or before February 28 of every year thereafter, statement 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;

2.2 Said deadlines shall be imposed regardless of whether the declarant is on leave of absence, for e.g. maternity, scholarship, sick, vacation, etc. or on absence without leave (AWOL) during the compliance period.

2.3 Employees are 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)

2.4 All necessary computations must be correct and reviewed. All necessary boxes must also be properly marked.

2.5 Employees shall prepare three (3) original copies of the SALN which will be distributed as follows: 1 copy for the Ombudsman, 1 copy for the Civil Service Commission and 1 copy for the Per16 file of the employee

In case husband and wife are both required to file their SALN and they prefer to submit via joint filing, the original or a certified true copy shall be submitted.

## **3 Contents of the SALN (per CSC Guidelines on the SALN Form)**

### **3.1 Basic Information**

- a. Spouses who are both public officers and employees shall have the option to file their SALN either jointly or separately



- b. In case the declarant is single or married but whose spouse is not in the government service, he/she shall tick the box marked as "not Applicable."
- c. In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital property, if there are any
- d. The change of Civil status of the declarant after December 31 of the preceding year shall not affect the nature of the properties declared
- e. The declarant shall provide information on his/her address. However, whenever a third party requests for a copy of the SALN Form of the declarant, the agency has the option to shade the declarant's address for purposes of security.
- f. Declarant must provide the information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate.

### **3.2 Assets, Liabilities and net Worth**

- a. The SALN shall contain a true and complete declaration of assets, liabilities and net worth, including a disclosure of business interests and financial connections of the declarant, his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. It shall also contain a disclosure of the declarant's relatives within the fourth (4<sup>th</sup>) degree of consanguinity and affinity who are in government service
- b. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.

### **3.3 Real Properties**

- 3.1 Declaration of real properties shall include its description, kind, location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, etc. including improvements thereon.
- 3.2 The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years of age and is living in the declarant's household. Furthermore, real properties already covered by a deed of sale, inherited or subject of an extra-judicial settlement of state but not yet titled under declarant's name shall also be disclosed.
- 3.3 In the case of properties received gratuitously, e.g, donation or inheritance, no acquisition cost shall be declared. However the fair market value and the assessed value of said properties as found in the tax declaration thereof must be declared.



### **3.4 Personal Properties**

- a. Personal properties collectively acquired or are of minimal value may be declared generally or collectively. In which case the declarant may write/ indicate "various years" under the column for year acquired.
- b. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his/her share in the property
- c. With regard to properties subject to a contract sell, the amount already paid shall be declared as personal property
- d. Properties which are subject of either a chattel or real estate mortgage shall be declared in the SALN form. The acquisition cost to be declared shall be the actual purchase price, and the liability to be declared shall be outstanding balance of the loan as of December 31 of the preceding year.

### **3.5 Liabilities**

- a. Under liabilities, the nature of liability, name of the creditors and the outstanding balance shall be indicated. The outstanding balance refers to the amount of money that is still due as of December 31 of the preceding calendar year.

### **3.6 Computation of Net Worth**

- a. In the case of real properties and personal properties, the acquisition cost shall be used in the computation of the net worth.
- b. If the spouse of the declarant is a public officer or employee, but who chose to separately file his/her SALN, his/her paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- c. In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital properties.

### **3.7 Financial and Business Interests**

- a. The declarant, including that of his/her spouse and unmarried children below eighteen (18) years of age living in declarant's household, shall declare their existing interest or connection in any business enterprise or entity, aside from income from government. They shall also indicate the business address, the nature of business interest and/or financial connection, and date of acquisition of interest or connection.
- b. A declarant who has no business interests and/or relatives in the government should tick off the box indicating such information and not write "N/A" in the available blanks



### **3.8 Relatives in Government**

- a. The declarant shall disclose his/her relatives in the government within the fourth (4<sup>th</sup>) civil degree of relationship, either by consanguinity or affinity. The disclosure shall also state his/her relationship with the relative, the position of the relative, as well as the name of the office/ Agency and address.
- b. In case the declarant and his/her spouse jointly file their SALN, they shall indicate all their relatives within the fourth civil degree, either by consanguinity or affinity, and shall include the above-mentioned information.

### **3.9 Other Matters**

- a. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification
- b. If the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN
- c. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN form for such non-compliance
- d. Any or all changes or revisions in the accomplished and submitted SALN forms shall only be made by the respective declarants and shall bear the declarant's initials
- e. The declarant is strictly required to fill in all applicable information in the SALN form. Otherwise, such items should be marked with "N/A" or "not applicable"
- f. Additional sheets maybe used as necessary provided that each page shall contain the printed name and signature of the declarant, with the proper pagination, i.e. page 1 of x number of pages

## **4 Review Process**

- 4.1 Upon receipt of the accomplished SALN forms, the Personnel Administration Section shall initially review the same within fifteen days (15) to determine compliance of the employees to SALN guidelines.
- 4.2 The Personnel Administration Section shall endorse the SALN to the Administering Officer for signing after the initial review.
- 4.3 After consolidating all the submitted SALN, the PAS staff shall submit to the SALN RCC **on or before March 16 of every year** the Preliminary Report containing the list of employees in alphabetical order, who: (i) filed their SALNs with complete data; (ii) filed their SALNs but with incomplete data; and (iii) did not file their SALNs. The report shall

likewise indicate any findings as a result of the evaluation conducted by PAS.

- 4.4 The SALN RCC shall review the preliminary report and direct the issuance of a Preliminary Compliance Request (PCR) if and when necessary. In which case the SALN RCC shall issue the PCR within five (5) days from the receipt of the preliminary report, indicating all of its findings and the corresponding possible actions available to non-compliant declarants within ten (10) days from the receipt of the PCR.
- 4.5 Only those who have satisfactorily responded with the PCR within the prescribed period shall be included in the list of those who have complied with the filing of SALN in the final report to be submitted to the Head of Office on or before April 1 of every year.

## **5 Ministerial Duty of the Head of Agency to issue Compliance Order (CSC MC No. 3 series of 2013)**

Immediately upon receipt of the aforementioned Final Report from the SALN Review and Compliance Committee, it shall be the ministerial duty of the Head of Agency to issue a Compliance Order requiring those who have not satisfactorily complied to correct/supply the desired information in the SALN. They will be given a non-extendible period of thirty (30) days from the receipt of the said Compliance Order.

Assets and/or properties acquired, donated or transferred in the name of the filer for a particular year, but were not declared on his/her 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 filer's next or succeeding SALN;

- 6 After complying all corrections, all SALN will be forwarded to the SALN Review and Compliance Committee and shall be stamped "**Reviewed by the SALN RCC**" and signed by SALN RCC Chairperson or its members.
- 7 Reviewed, stamped and signed SALN shall be forwarded to the Personnel Administration Section for scanning and onward submission to the Office of the Ombudsman and Civil Service Commission **not later than June 30 of every year.**
- 8 The electronic copies of the SALNs must be in PDF format and individually saved per declarant, in compact discs (CD) or Universal Serial Bus (USB) flash drive, using the file name prescribed hereof: (*Office of the Ombudsman MC No. 2, series of 2017*)

**8.1 File Name.** – The file name of the soft copy must be the same as the document title. *Sample: SALN of Employee A.pdf*



## 9 SANCTIONS

Failure to correct/submit SALNs in accordance with the procedure and within the given period shall be a ground for disciplinary action. The SALN Review and Compliance Committee shall issue a show-cause order directing the official or employee concerned to submit his/her comment or counter-affidavit; and if evidence warrants, proceed with the conduct of the administrative proceedings pursuant to the 2017 Rules on Administrative Cases in the Civil Service (RACCS).

The offense of failure to file SALN is punishable under Section 50 (D) (8) of Rule X, RACCS, with the following penalties:

Degree of Offense	Penalty
<b>First Offense</b>	Suspension of one (1) month and one (1) day to six (6) months
<b>Second Offense</b>	Dismissal from the service

Officials and employees who fail to comply within the thirty (30) day period required to submit their SALN or who submit their SALN beyond the said period shall be considered as not having filed their SALN, and shall be made liable for the offense of Failure to File SALN with a penalty of suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from service for the second offense.

Moreover, as provided under **CSC MC No. 3 series of 2013**, "Heads of agencies/offices who fail to comply with the provisions of CSC Resolution No. 06-231 dated February 1, 2006, as amended, shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for first offense, and dismissal from the service for the second offense."

## 10 ACCESSIBILITY AND REPRODUCTION OF SALN

Access to or reproduction of the duly submitted SALN shall be subject to the following

1. That any person requesting for a copy of the SALN shall submit a duly approved request specifying the purpose of the same;
2. That the request hereof is for a legitimate purpose;
3. That the SALNs to be accessed shall be available for inspection at reasonable hours;
4. That the SALNs be available for copying within ten (10) days after it has been filed in the proper government agencies;

5. That the request for a copy of the SALN of any official or employee be subjected to the pertinent CSC rules on the matter or laws which regulate the flow of information most especially the Data Privacy Act of 2012.

## **11 RESPONSIBILITY and EFFECTIVITY**

The Head of Agency shall ensure the proper dissemination of this Regional Administrative Order for the information of all employees and officials and the proper implementation of this guidelines. More so, all Division Chiefs are enjoined to exercise supervisory authority over this matter and ensure that this Regional Administrative Order shall be properly disseminated to all employees under his/her care and ensure compliance to the provisions of this Administrative Order.

Cases not covered by this Regional Administrative Order or any other clarifications shall be referred to the Head of Agency through the SALN Review and Compliance Committee, for resolution and/or appropriate action.

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

  
**MITA CHUCHUGAPANA- LIM**  
Regional Director



SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of \_\_\_\_\_  
(Required by R.A. 6713)

Note: Husband and wife who are both public officials and employees may file the required statements jointly or separately.  
☐ Joint Filing    ☐ Separate Filing    ☐ Not Applicable

DECLARANT:	(Family Name)	(First Name)	(M.I.)	POSITION:	
ADDRESS:				AGENCY/OFFICE:	
				OFFICE ADDRESS:	
SPOUSE:	(Family Name)	(First Name)	(M.I.)	POSITION:	
				AGENCY/OFFICE:	
				OFFICE ADDRESS:	

UNMARRIED CHILDREN BELOW EIGHTEEN (18) YEARS OF AGE LIVING IN DECLARANT'S HOUSEHOLD

NAME	DATE OF BIRTH	AGE

ASSETS, LIABILITIES AND NETWORTH

(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)

1. ASSETS

a. Real Properties\*

DESCRIPTION <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	

Subtotal: \_\_\_\_\_

b. Personal Properties\*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: \_\_\_\_\_

TOTAL ASSETS (a+b): \_\_\_\_\_

\* Additional sheet/s may be used, if necessary.



## 2. LIABILITIES\*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

**TOTAL LIABILITIES:** \_\_\_\_\_

**NET WORTH : Total Assets less Total Liabilities =** \_\_\_\_\_

\* Additional sheet/s may be used, if necessary.

### **BUSINESS INTERESTS AND FINANCIAL CONNECTIONS**

(of Declarant / Declarant's spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant's Household)

☐ I/ We do not have any business interest or financial connection.

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

### **RELATIVES IN THE GOVERNMENT SERVICE**

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Inso)

☐ I/ We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

I hereby certify that these are true and correct statements of my assets, liabilities, net worth, business interests and financial connections, including those of my spouse and unmarried children below eighteen (18) years of age living in my household, and that to the best of my knowledge, the above-enumerated are names of my relatives in the government within the fourth civil degree of consanguinity or affinity.

I hereby authorize the Ombudsman or his/her duly authorized representative to obtain and secure from all appropriate government agencies, including the Bureau of Internal Revenue such documents that may show my assets, liabilities, net worth, business interests and financial connections, to include those of my spouse and unmarried children below 18 years of age living with me in my household covering previous years to include the year I first assumed office in government.

Date: \_\_\_\_\_

(Signature of Declarant)

Government Issued ID: \_\_\_\_\_  
ID No.: \_\_\_\_\_  
Date Issued: \_\_\_\_\_

(Signature of Co-Declarant/ Spouse)

Government Issued ID: \_\_\_\_\_  
ID No.: \_\_\_\_\_  
Date Issued: \_\_\_\_\_

**SUBSCRIBED AND SWORN** to before me this \_\_\_\_ day of \_\_\_\_\_, affiant exhibiting to me the above-stated government issued identification card.

(Person Administering Oath)



SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of \_\_\_\_\_  
(Sample additional sheet/s for the exclusive properties of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household)

NAME: \_\_\_\_\_ POSITION: \_\_\_\_\_  
(Family Name) (First Name) (M.I.) AGENCY/OFFICE: \_\_\_\_\_

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

DESCRIPTION <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	

b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION



SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of \_\_\_\_\_  
(Sample additional sheet/s for the declarant)

NAME: \_\_\_\_\_ POSITION: \_\_\_\_\_  
(Family Name) (First Name) (M.I.) AGENCY/OFFICE: \_\_\_\_\_

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

DESCRIPTION (e.g. lot, house and lot, condominium and improvements)	KIND (e.g. residential, commercial, industrial, agricultural and mixed use)	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			(As found in the Tax Declaration of Real Property)		YEAR	MODE	

Subtotal: \_\_\_\_\_

b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: \_\_\_\_\_

TOTAL ASSETS (a+b): \_\_\_\_\_

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: \_\_\_\_\_

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION



## **GUIDELINES IN THE FILLING OUT OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM**

### **I. OBJECTIVES**

- To enjoin all public officers and employees to declare and submit annually a true, detailed and sworn statement of their assets, liabilities and net worth, including disclosure of business interests and financial connections, and to declare to the best of their knowledge their relatives who are in government service;
- To ensure that the assets, liabilities, net worth, financial connections and business interests of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household are also disclosed.

### **II. SCOPE**

All officials and employees of national and local governments, including state universities and colleges, and government-owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter, shall be covered by these guidelines.

GOCC refers to any agency organized as a stock or nonstock corporation, vested with functions relating to public needs whether governmental or proprietary in nature, and owned by the Government of the Republic of the Philippines directly or through its instrumentalities either wholly or, where applicable as in the case of stock corporations, to the extent of at least a majority of its outstanding capital stock.

Those serving in honorary capacity, laborers and casual or temporary workers are exempted from filing the SALN. However, those holding career positions under temporary status are required to file their SALN.

### **III. RULES IN ACCOMPLISHING THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM**

#### **A. APPLICABLE LAW**

For purposes of declaring one's assets, liabilities and net worth, the governing law shall be Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.

## **B. CONTENTS OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM**

### **1. BASIC INFORMATION**

- a. Spouses who are both public officers and employees shall have the option to file their SALN either jointly or separately.
- b. In case the declarant is single or married but whose spouse is not in the government service, he/she shall tick off the box marked as "Not Applicable."
- c. In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital property, if there are any.
- d. The change of civil status of the declarant after December 31 of the preceding year shall not affect the nature of the properties declared.
- e. The declarant shall provide information on his/her address. However, whenever a third party requests for a copy of the SALN Form of the declarant, the agency has the option to shade the declarant's address for purposes of security.
- f. Declarant must provide the information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate.

### **2. ASSETS, LIABILITIES AND NET WORTH**

- a. The SALN shall contain a true and complete declaration of assets, liabilities and net worth, including a disclosure of business interests and financial connections of the declarant, his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. It shall also contain a disclosure of the declarant's relatives within the fourth degree of consanguinity and affinity who are in government service.
- b. For purposes of convenience in the computation of net worth, where the declarant's spouse has capital or paraphernal properties or where the declarant's unmarried children below eighteen (18) years of age living in his/her household have their own properties, the declarant should declare the assets and liabilities of his/her spouse on a separate



sheet attached to the SALN Form, see sample attached. For purposes of such declaration, the provisions in these guidelines shall likewise apply.

- c. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.
- d. 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 his/her household.

#### **REAL PROPERTIES**

- e. Declaration of real properties shall include its description, kind, location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, *etc.* including improvements thereon.
- f. 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 use and the like.
- g. The declarant shall indicate a description of the real properties, whether it is a land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.
- h. Assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.
- i. Fair market value shall, for purposes of declaration in the SALN, refer to the amount indicated as market value in the tax declaration of the real properties concerned.
- j. Improvements refer to all works that are constructed or introduced to the land, or repairs or improvements made to the land or building after its initial acquisition.
- k. In declaring an improvement to the land, the declarant may opt to declare it separately or together with the land to which such improvement is attached.

- l. Acquisition cost is the amount of money paid to acquire or own something. This shall also refer to the amount of expenses incurred for improvements introduced on a real property. For purposes of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.
- m. The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years of age and living in the declarant's household. However, real properties already covered by a deed of sale, inherited or subject of an extra-judicial settlement of estate but not yet titled under declarant's name shall also be disclosed.
- n. In the case of properties received gratuitously, e.g. donation or inheritance, no acquisition cost shall be declared. However, the fair market value and the assessed value of said properties as found in the tax declaration thereof must be declared.

#### PERSONAL PROPERTIES

- o. Declaration of personal properties shall include mode, year and cost of acquisition, or the value or amount of said personal properties.
- p. Personal properties refer to jewelry, appliances, furniture, motor vehicles and other tangible/movable properties. This shall also include investments or other assets, such as cash on hand or in bank, negotiable instruments, securities, stocks, bonds, and the like.
- q. Personal properties collectively acquired or are of minimal value may be declared generally or collectively. In which case, the declarant may write/indicate "various years" under the column for Year Acquired.
- r. Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent, at the rate of exchange prevailing as of December 31 of the preceding calendar year.
- s. The amount of money/cash in bank to be declared should be the last balance as of December 31 of the preceding year.



- t. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his share in the property.
- u. With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property.
- v. Properties which are subject of either a chattel or real estate mortgage shall be declared in the SALN Form. The acquisition cost to be declared shall be the actual purchase price, and the liability to be declared shall be the outstanding balance of the loan as of December 31 of the preceding year.

#### **LIABILITIES**

- w. Under liabilities, the nature of liability, name of creditors and the outstanding balance shall be indicated. The outstanding balance shall refer to the amount of money that is still due as of December 31 of the preceding calendar year.
- x. Liability refers to financial liability 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/her household.
- y. Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal, multi-purpose, salary, calamity loan and the like.
- z. Outstanding balance refers to the amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

### **3. COMPUTATION OF NET WORTH**

- a. Net worth is the sum of all assets (real and personal) less total liabilities.
- b. In the case of real properties, the acquisition cost shall be used in the computation of the net worth.
- c. In the case of personal properties, the acquisition cost or amount/value of money shall be used in the computation of the total net worth.



- d. Excluded from the computation of real and personal properties are the properties of unmarried children below 18 years of age living in the declarant's household.
- e. If the spouse of the declarant is not a public officer or employee, the latter's paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- f. Paraphernal property refers to the properties exclusively owned by the wife.
- g. Capital property refers to the properties exclusively owned by the husband.
- h. Community property refers to all the properties owned by the spouses at the time of the celebration of the marriage or acquired thereafter, subject to the exceptions provided for by law (Articles 91, Family Code of the Philippines). In the absence of any marriage settlement, the property relations of the spouses shall be governed by the rules on absolute community of property under the Family Code of the Philippines.

The following are excluded from the community property:

- (1) Property acquired during the marriage by gratuitous title by either spouse, and the fruits as well as the income thereof, if any, unless it is expressly provided by the donor, testator or grantor that they shall form part of the community property;
  - (2) Property for personal and exclusive use of either spouse. However, jewelry shall form part of the community property;
  - (3) Property acquired before the marriage by either spouse who has legitimate descendants by a former marriage, and the fruits as well as the income, if any, of such property. (Article 92, Family Code of the Philippines)
- i. 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 (Article 116, Family Code of the Philippines). This applies when the spouses agreed to be governed by the rules on

the conjugal partnership of gains under the Family Code of the Philippines.

The following are conjugal partnership properties:

- (1) Those acquired by onerous title during the marriage at the expense of the common fund, whether the acquisition be for the partnership, or for only one of the spouses;
- (2) Those obtained from the labor, industry, work or profession of either or both of the spouses;
- (3) The fruits, natural, industrial, or civil, due or received during the marriage from the common property, as well as the net fruits from the exclusive property of each spouse;
- (4) The share of either spouse in the hidden treasure which the law awards to the finder or owner of the property where the treasure is found;
- (5) Those acquired through occupation such as fishing or hunting;
- (6) Livestock existing upon the dissolution of the partnership in excess of the number of each kind brought to the marriage by either spouse; and
- (7) Those which are acquired by chance, such as winnings from gambling or betting. However, losses therefrom shall be borne exclusively by the loser-spouse. (Article 117, Family Code of the Philippines)

Prior to the enactment of the Family Code of the Philippines in 1987, when there is no marriage settlement between the spouses, their property relations are covered by the rules on conjugal partnership of gains.

- j. If the spouse of the declarant is a public officer or employee, but who chose to separately file his/her SALN, his/her paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- k. In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital properties.



1. In case of joint filing, the declarant's total net worth and that of his/her spouse shall be the difference between the total assets (real and personal properties) less the total liabilities.

#### **4. FINANCIAL CONNECTIONS AND BUSINESS INTERESTS**

- a. The declarant, including that of his/her spouse and unmarried children below eighteen (18) years of age living in declarant's household, shall declare their existing interest or connection in any business enterprise or entity, aside from income from government. They shall also indicate the business address, nature of business interest and/or financial connection, and date of acquisition of interest or connection.
- b. In case there are no existing business interests and financial connections in any business enterprise or entity, the declarant shall tick off the appropriate box in the form.
- c. 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.
- d. Financial connections refer to declarant's existing connections with any business enterprise or entity, whether as a consultant, adviser and the like, with an expectation of remuneration for services rendered, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- e. Nature of business interest and/or financial connection refers to existing interest or connection in any business enterprise, whether as proprietor, investor, promoter, partner, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant or adviser, financial or business consultant, and the like.

#### **5. RELATIVES IN THE GOVERNMENT**

- a. The declarant shall disclose his/her relatives in the government within the 4<sup>th</sup> civil degree of relationship, either by consanguinity or affinity. The disclosure shall also state his/her relationship with the relative, the position of the relative as well as the name of office/agency and address.

- b. In case the declarant and his/her spouse jointly file their SALN, they shall indicate all their relatives within the fourth civil degree, either by consanguinity or affinity, and shall include the above-mentioned information.
- c. In case the declarant has no relatives in the government within the 4<sup>th</sup> civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*, the declarant shall tick off the appropriate box in the form.
- d. 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.
- e. Consanguinity refers to the relationship by blood from the same stock or common ancestor.
- f. Relatives in the government refer to the declarant's relatives up to the 4<sup>th</sup> civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*.<sup>1</sup>

Relatives in the first degree of consanguinity include the declarant's father, mother, son and daughter. Relatives in the first degree of affinity include the declarant's father-in-law and mother-in-law.

Relatives in the second degree of consanguinity include the declarant's brother, sister, grandmother, grandfather, grandson and granddaughter. Relatives in the second degree of affinity include the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law and grandson-in-law.

Relatives in the third degree of consanguinity include the declarant's nephew, niece, uncle and aunt. Relatives in the third degree of affinity include declarant's nephew-in-law, niece-in-law, uncle-in-law, auntie-in-law.

Relatives in the fourth degree of consanguinity include the declarant's first cousin.

- g. *Balae* refers to a parent of the declarant's son-in-law or daughter-in-law.

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<sup>1</sup> Definition under RA No. 6713



- h. *Bilas* refers to a declarant's brother-in-law's wife or sister-in-law's husband.
- i. *Inso* refers to the appellation for the wife of an elder brother or male cousin.<sup>2</sup>

## 6. OTHER MATTERS

- a. In order to prevent unauthorized insertions or pulling out of pages, pagination shall read as page 1 of number of pages, page 2 of number of pages, and so on.
- b. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.
- c. If the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.
- d. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.
- e. The heads of agencies can delegate the authority to administer oath with regard to the SALN Form. The authority to administer oath must be in writing.
- f. Head of agency shall include the head of office and/or the head of regional offices of such agency/office.
- g. The declarant is strictly required to fill all applicable information in the SALN form. Otherwise, such items should be marked with "N/A" or "not applicable."
- h. Filling up of the form may be handwritten, computerized or typewritten provided the signature of the declarant is original. The declarant is required to write legibly if he chose to fill up the form by handwriting.
- i. Additional sheets may be used, if necessary. The additional sheet shall indicate the name of the declarant, his/her position and agency

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<sup>2</sup> [www.bansa.org/dictionaries](http://www.bansa.org/dictionaries)

name, the year covered by the SALN, and which shall be signed on each page.

- j. No unnecessary markings shall be made on the form.

## 7. REVIEW AND COMPLIANCE COMMITTEE

For purposes of the submission of the new SALN Form for the year 2012, the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth (SALN) and Disclosure of Business Interests and Financial Connections (CSC Memorandum Circular No. 10, s. 2006), as amended, shall be applied by the government agencies and offices.

## 8. SANCTION

1. **Public Officials and Employees.** Any of the following acts shall constitute a violation of Section 8 of R.A. No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, and shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense:

1. Failure of an official or employee to submit his/her SALN; and
2. Failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN.

2. **Head of Agency.** Any head of agency who shall fail to comply with CSC Memorandum Circular No. 10, s. 2006, in relation to the Review and Compliance Procedure in the Filing and Submission of the SALN Form shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense.

## 9. REPEALING CLAUSE

All previous issuances pertaining to the SALN Form and its guidelines are hereby expressly repealed.



## 10. PUBLICATION/EFFECTIVITY

These Guidelines shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.



MC No. 03, s. 2015

## MEMORANDUM CIRCULAR

**TO :** ALL HEADS OF CONSTITUTIONAL BODIES;  
DEPARTMENTS; BUREAUS AND AGENCIES OF  
THE NATIONAL GOVERNMENT; LOCAL  
GOVERNMENT UNITS, GOVERNMENT OWNED OR  
CONTROLLED CORPORATIONS; AND STATE  
COLLEGES AND UNIVERSITIES

**SUBJECT :** Amendment to CSC Memorandum Circular No. 2, s.  
2013 (Revised Statement of Assets, Liabilities and Net  
Worth [SALN] Form)

Pursuant to CSC Resolution No. 13-00173 dated January 24, 2013, the Commission adopted the revised form of the Statement of Assets, Liabilities and Net Worth (SALN) for year 2012 and onwards and prescribed the corresponding Guidelines in Filling Out the SALN Form.

Under the present structure of the Philippine government, there are certain agencies, offices or corporations that are not identified under Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees. This circumstance brought confusion among agencies, offices as well as public officers and employees as to where their SALNs should be filed or transmitted. Thus, the Commission recognized the need to clarify the proper agencies or offices where particular public officers and employees should file their respective SALNs.

Furthermore, there is also the need to clarify the required disclosure of real property with regard to its location in keeping with the true mandate of public disclosure and transparency.

Thus, the Commission promulgated CSC Resolution No. 1500088 dated January 23, 2015 which adopted the attached Revised SALN Form and the following amendments in the Guidelines in the Filling Out of the SALN Form Beginning CY 2012 (CSC MC No. 10, s. 2013) and CSC Resolution No. 060231 dated February 1, 2006 (CSC MC No. 10, s. 2006):

*In a R. A. C. E. to Serve: Responsive, Accessible, Courteous and Effective Public Service*



"1. Paragraph B(2)(e) of the Guidelines in the Filling Out of the SALN Form beginning 2012 (Guidelines) is hereby amended to read as follows:

"e. Declaration of real properties shall include its description, kind, exact location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, etc. including improvements thereon.

"2. Section 5 of CSC Resolution No. 060231 dated February 1, 2006 in relation to paragraph B(7) – Review and Compliance Committee of the Guidelines is hereby amended to read as follows:

"Section 5. Transmittal of all submitted SALNs to the concerned agencies on or before June 30.

"The Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the concerned offices, as specified below:

<b>REPOSITORY AGENCY</b>	<b>OFFICERS AND EMPLOYEES</b>
National Office of the Ombudsman	President Vice President Constitutional Officials - Chairpersons of Commission on Audit (COA), Commission on Election (COMELEC) and Civil Service Commission (CSC) - Commissioners of COA, COMELEC and CSC - Ombudsman and his Deputies
Secretary of the Senate	Senators
Secretary of the House of Representatives	Representatives (Congressmen/Congresswomen)
Clerk of Court of the Supreme Court	Justices of the Supreme Court, Court of Appeals, Sandiganbayan and Court of Tax Appeals
Court Administrator	Judges of the Regional Trial Court, Metropolitan Trial Court,

	<i>Municipal Trial Court in Cities, Municipal Trial Court, Municipal Circuit Trial Court, and Shari'a District Courts</i>
<i>Office of the President</i>	<p><i>National executive officials, including, but not limited to the following:</i></p> <ul style="list-style-type: none"> <li>- <i>Members of the Cabinet;</i></li> <li>- <i>Undersecretaries;</i></li> <li>- <i>Assistant Secretaries;</i></li> <li>- <i>Officials in the Foreign Service and;</i></li> <li>- <i>Heads of government owned or controlled corporations with original charters and their subsidiaries and</i></li> <li>- <i>Heads of state colleges and universities</i></li> </ul> <p><i>Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain</i></p> <ul style="list-style-type: none"> <li>- <i>Colonel, Brigadier General, Major General, Lieutenant General and General (Army and Air Force)</i></li> <li>- <i>Captain, Commodore, Rear Admiral, Vice Admiral and Admiral (Navy)</i></li> </ul> <p><i>Officers of the Philippine National Police from the rank of Senior Superintendent</i></p> <ul style="list-style-type: none"> <li>- <i>Chief Superintendent, Director, Deputy Director General and Director General</i></li> </ul> <p><i>Officers of the Philippine Coast Guard from the rank of Commodore</i></p> <ul style="list-style-type: none"> <li>- <i>Commodore, Rear Admiral, Vice Admiral and Admiral</i></li> </ul>
<i>Deputy Ombudsman in their respective region (Luzon,</i>	<i>Regional officials and employees of the following offices:</i>



<p><i>Visayas or Mindanao)</i></p>	<ul style="list-style-type: none"> <li>- Departments, bureaus and agencies of the National Government</li> <li>- Judiciary and Constitutional Commissions and offices</li> <li>- Government owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions</li> <li>- State colleges and universities</li> </ul> <p><i>Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members</i></p> <p><i>City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan / Panlungsod Members and Barangay Officials</i></p> <p><i>Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain</i></p> <ul style="list-style-type: none"> <li>- Lieutenant Colonel, Major, Captain, 1<sup>st</sup> Lieutenant and 2<sup>nd</sup> Lieutenant (Army and Air Force)</li> <li>- Commander, Lieutenant Commander, Lieutenant Senior Grade, Lieutenant Junior Grade and Ensign (Navy)</li> <li>- Other enlisted officers</li> </ul> <p><i>Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent</i></p> <ul style="list-style-type: none"> <li>- Superintendent, Chief Inspector, Senior Inspector and Inspector</li> <li>- Other police officers</li> </ul> <p><i>Officers of the Philippine Coast</i></p>
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	<p><i>Guard (PCG) below the rank of Commodore</i></p> <ul style="list-style-type: none"> <li>- Captain, Commander,</li> <li>Lieutenant Commander,</li> <li>Lieutenant, Lieutenant Junior</li> <li>Grade and Ensign</li> </ul>
<i>Civil Service Commission</i>	<p><i>All other officials and employees in the central/main/national offices of the following:</i></p> <ul style="list-style-type: none"> <li>- Departments, bureaus and agencies of the National Government</li> <li>- Judiciary and Constitutional Commissions and offices</li> <li>- Government owned and/or controlled corporations with and without original charters, and their subsidiaries in the regions</li> </ul> <p><i>All other appointive officials and employees of the Legislature</i></p> <p><i>All civilian personnel of the AFP</i></p> <p><i>All other central officers (uniformed personnel) below the rank of Senior Superintendent as well as all non-uniformed personnel of the PNP</i></p> <p><i>All other central officers below the rank of Commodore as well as all civilian personnel of the PCG</i></p>

The foregoing amendments shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.



Public officials and employees who have filed or will file their SALNs in compliance with CSC Resolution No. 1300173 dated January 24, 2013 (CSC Memorandum Circular No. 2, s. 2013) prior to the effectivity date of these amendments shall be considered to have substantially complied with the filing of the SALNs for the year 2014. However, public officials and employees who will file their SALNs after the effectivity date of these amendments are mandated to strictly comply with the disclosure of exact location and the use of the attached Revised SALN Form.

Quezon City.

  
**ROBERT S. MARTINEZ**  
Acting Chairman

February 17, 2015



**MC No. 10, s. 2006**

**MEMORANDUM CIRCULAR**

**TO:** ALL HEADS OF DEPARTMENTS, BUREAUS, OFFICES AND AGENCIES OF THE NATIONAL AND LOCAL GOVERNMENTS, STATE COLLEGES AND UNIVERSITIES, INCLUDING GOVERNMENT-OWNED AND CONTROLLED CORPORATIONS WITH ORIGINAL CHARTERS

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

Section 12 of Republic Act 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) mandated the Civil Service Commission to promulgate rules and regulations to carry out the provisions of the said Act. Pursuant thereto, the Commission promulgated the "Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees" (RULES) on May 27, 1989.

Rule VII of the RULES requires public officials and employees to accomplish and file under oath their statement of assets, liabilities and networth (SALN) and disclosure of business interests and financial connections, including those of their spouses and unmarried children under eighteen (18) years of age living in their households.

Rule VIII of the same RULES authorizes certain officials of the Legislative, Executive and Judicial Departments, and the Constitutional Commissions and Offices to establish compliance procedures for the review of statements in the SALN to determine whether said statements have been properly accomplished. The said officials are also authorized to render any opinion interpreting the provisions on the review and compliance procedures and make a determination on whether a statement is properly filed. If a statement is not properly filed, they are required to inform the reporting individual and direct him/her to take the necessary corrective action.



The Commission, however, recognizes the need to clarify and amend the aforementioned Rule VIII of the RULES in order to properly effectuate the said provision and establish a standard review and compliance procedure to be observed by all public officials and employees in the filing and submission of the SALN.

Hence, in CSC Resolution No. 06-0231 dated February 1, 2006, the Commission adopted the attached "Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Connections". Said Resolution was published on April 7, 2006 in the Philippine Star and shall be effective fifteen (15) days thereafter or on April 23, 2006. Following its effectivity, the said guidelines shall govern the filing and submission of the SALN by all concerned government officials and employees.

In view hereof, all existing Civil Service rules and regulations, circulars and memoranda inconsistent herewith are deemed repealed or modified accordingly.

  
(Sgd.) KARINA CONSTANTINO-DAVID  
Chairperson

**April 17, 2006**

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saln'mc



Republic of the Philippines  
**Civil Service Commission**  
Constitution Hills, Batasang Pambansa Complex, Diliman, 1126 Quezon City

100 Years of Service;  
Civil Service of Its Best.

*Mamamayan Muna*

**Review and Compliance Procedure in the Filing and Submission  
of the Statement of Assets, Liabilities and Networth and Disclosure  
of Business Interests and Financial Connections**

X-----X

**RESOLUTION NO. 060231**

**WHEREAS**, Republic Act No. 6713 was enacted on February 20, 1989 to establish a Code of Conduct and Ethical Standards for Public Officials and Employees, upholding the time-honored principle of public office being a public trust, granting incentives and rewards for exemplary service, enumerating prohibited acts and transactions and providing penalties for violations thereof and for other purposes;

**WHEREAS**, Section 12 of R.A. 6713 mandated the Civil Service Commission to promulgate rules and regulations necessary to carry out the provisions of said Act;

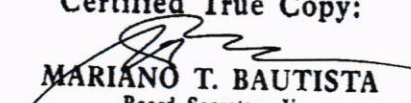
**WHEREAS**, the "Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees" (RULES) was promulgated by the Commission on May 27, 1989;

**WHEREAS**, Rule VII of the RULES requires public officials and employees to accomplish and file under oath their statement of assets, liabilities and networth (SALN) and disclosure of business interests and financial connections, including those of their spouses and unmarried children under eighteen (18) years of age living in their households;

**WHEREAS**, Rule VIII of the same RULES authorizes certain officials of the Legislative, Executive and Judicial Departments, and the Constitutional Commissions and Offices to establish compliance procedures for the review of statements in the SALN to determine whether said statements have been properly accomplished. The said officials are also authorized to render any opinion interpreting the provisions on the review and compliance procedures and make a determination on whether a statement is properly filed. If a statement is not properly filed, they are required to inform the reporting individual and direct him/her to take the necessary corrective action;

**WHEREAS**, in order to properly effectuate the aforequoted provision and establish a standard review and compliance procedure to be observed by all public officials and employees in the filing and submission of the SALN, there is a need to clarify and amend Rule VIII of the RULES;

Certified True Copy:

  
**MARIANO T. BAUTISTA**  
Board Secretary V  
Commission Secretariat & Liaison Office





NOW, THEREFORE, the Commission hereby adopts and promulgates the following rules to serve as an amendment to Rule VIII of the Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees:

**I. Rule VIII is hereby amended to read, as follows:**

**"Rule VIII. Review and Compliance Procedure in the Filing and Submission of the Statements of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Connections**

**"Section 1. Filing and Submission of SALN on Time and to the Proper Official**

a. All public officials and employees, except those who serve in an official honorary capacity, without service credit or pay, temporary laborers and casual or temporary and contractual workers, shall file under oath their SALNs and Disclosure of Business Interests and Financial Connections with their respective Chief or Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO), to wit:

1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of service;

2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and

3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day of office.

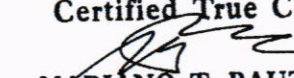
b. Public officials and employees under temporary status are also required to file under oath their SALNs and Disclosure of Business Interests and Financial Connections in accordance with the guidelines provided under these rules.

c. Public officials and employees are strictly required to fill in all applicable information and/or make a true and detailed statement in their SALNs.

**Section 2. Duties of the Chief/Head of the Personnel/Administrative Division or Unit/HRMO**

Upon receiving the SALN forms, the Chief/Head of the Personnel/Administrative Division or Unit/HRMO shall evaluate the same to determine whether said statements have been properly accomplished. A SALN is deemed properly accomplished when all applicable information or details required therein are provided by the filer. Items not applicable to the filer should be marked N/A (not applicable).

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**MARIANO T. BAUTISTA**  
Board Secretary V  
Commission Secretariat & Liaison Office



The Chief/Head of the Personnel/Administrative Division or Unit/HRMO shall submit a list of employees in alphabetical order, who: a) filed their SALNs with complete data; b) filed their SALNs but with incomplete data; and c) did not file their SALNs, to the head of office, copy furnished the CSC, on or before May 15 of every year.

**Section 3. Ministerial Duty of the Head of Office to issue Compliance Order**

Immediately upon receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the Head of Office 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 a non-extendible period of three (3) days from receipt of said order.

Assets and/or properties acquired, donated or transferred in the name of the filer for a particular year, but were not declared on his/her 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 filer's next or succeeding SALN.

**Section 4. Sanction for Failure to Comply/Issuance of a Show-Cause Order**

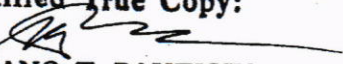
Failure of an official or employee to correct/submit his/her SALN in accordance with the procedure and within the given period pursuant to the directive in Section 3 hereof shall be a ground for disciplinary action. The Head of Office shall issue a show-cause order directing the official or employee concerned to submit his/her comment or counter-affidavit; and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the **Uniform Rules on Administrative Cases in the Civil Service (CSC Resolution No. 99-1936 dated August 31, 1999)**. The offense of failure to file SALN is punishable under **Rule IV, Section 52 (B) (8)** thereof, with the following penalties:

- 1<sup>st</sup> offense - Suspension for one (1) month and one (1) day to 6 months
- 2<sup>nd</sup> offense - Dismissal from the service

**Section 5. Transmittal of all submitted SALNs to the concerned agencies on or before June 30.**

The Chief/Head of the Personnel/Administrative Division or Unit/HRMO shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the concerned offices, as specified below:

**Certified True Copy:**

  
**MARIANO T. BAUTISTA**

Board Secretary V

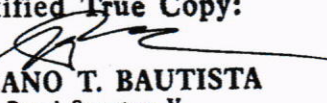
Commission Secretariat & Liaison Office

123



National Office of the Ombudsman	-President and Vice-President of the Philippines -Chairmen and Commissioners of Constitutional Commissions and Offices
Secretary of the Senate	-Senators
Secretary General of the House of Representatives	-Congressmen
Clerk of Court of the Supreme Court	-Justices of the Supreme Court, Court of Appeals, Sandiganbayan and Court of Tax Appeal
Court Administrator	-Judges of the Regional Trial Court, Metropolitan Circuit Trial Court, Municipal and Special Courts
Office of the President	-National Executive Officials such as Members of the Cabinet, Undersecretaries and Assistant Secretaries, including the Foreign Service Offices -Heads of Government-Owned and Controlled Corporations with original charters and their subsidiaries, and State Colleges and Universities -Officers of the Armed Forces from the rank of colonel or Naval Captain
Deputy Ombudsman	-Regional Officials and Employees of Departments, Bureaus and Agencies of the National Government including the Judiciary and Constitutional Commission and Offices -Regional Officials and Employees of Government-Owned and Controlled Corporations and their subsidiaries in the region -All other officials and employees of State Colleges and Universities -Regional Officers below the rank of Colonel or Naval Captain including Civilian Personnel of the AFP -Regional Officials and Employees of the PNP -Provincial Officials and Employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members -Municipal and City Officials and Employees including Mayors, Vice-Mayors, Sangguniang Bayan/Panlungsod Members and Barangay Officials

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Board Secretary V  
Commission Secretariat & Liaison Office



Civil Service Commission	<ul style="list-style-type: none"><li>-All other Central Officials and Employees of Departments, Bureaus and Agencies of the National Government, including the Judiciary and Constitutional Commissions and Offices, as well as Government-Owned and Controlled Corporations and their subsidiaries</li><li>-Appointive Officials and Employees of the Legislature</li><li>-All other Central Officers below the Rank of Colonel or Naval Captain as well as Civilian- Personnel of the AFP</li><li>-All other Uniformed and Non-uniformed Central Officials and Employees of the PNP, BJMP and BFP</li></ul>
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#### Section 6. Penalty

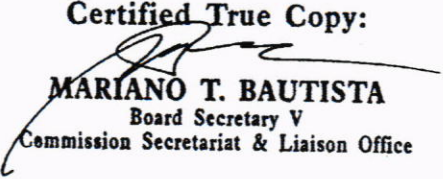
The Head of Office and/or the Chief/Head of the Personnel/Administrative Division or Unit/HRMO who failed to perform their duties may be held liable for neglect of duty under Section 46, Chapter 7, Subtitle A, Title I, Book V of the Administrative Code of 1987 (Executive Order No. 292).

#### Section 7. Authority to Establish Compliance Procedures

The following shall have the authority to establish compliance procedures for the review of statements to determine whether said statements have been properly accomplished.

- In the case of Congress, the designated committees of both Houses of Congress subject to approval by the affirmative vote of the majority of the particular House concerned.
- In the case of the Executive Department, the heads of departments, offices and agencies insofar as their respective departments, offices and agencies are concerned subject to approval of the Secretary of Justice.
- In the case of the Judicial Department, the Chief Justice of the Supreme Court.

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**MARIANO T. BAUTISTA**  
Board Secretary V  
Commission Secretariat & Liaison Office





- (d) In the case of the Constitutional Commissions and other Constitutional Offices, the respective Chairman and members thereof; in the case of the Office of the Ombudsman, the Ombudsman.

The above officials shall likewise have the authority to render any opinion interpreting the provisions on the review and compliance procedures in the filing of statements of assets, liabilities, net worth and disclosure of information.

In the event said authorities determine that a statement is not properly filed, they shall inform the reporting individual and direct him/her to take necessary corrective action.

The individual to whom an opinion is rendered, and any other individual involved in a similar factual situation, and who, after issuance of the opinion acts in good faith in accordance with it shall not be subject to any sanction provided in the Code.

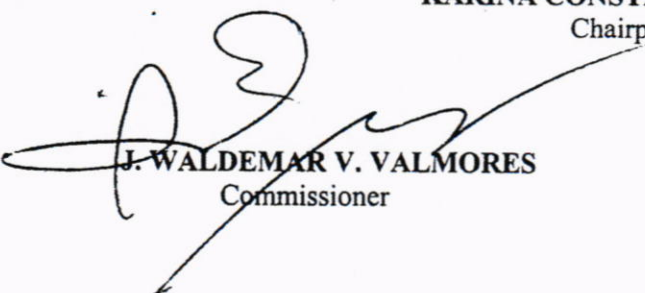
**II. Repealing Clause – all previous rules inconsistent herewith are deemed repealed or modified accordingly.**

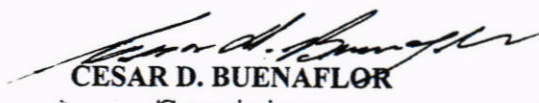
**III. Effectivity**

These rules shall take effect after fifteen (15) calendar days from the date of publication in a newspaper of general circulation.\*

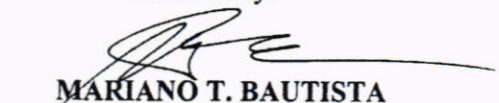
Quezon City, FEB 01 2006

  
**KARINA CONSTANTINO-DAVID**  
Chairperson

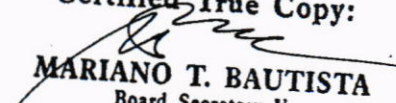
  
**J. WALDEMAR V. VALMORES**  
Commissioner

  
**CESAR D. BUENAFLOR**  
Commissioner

Attested by:

  
**MARIANO T. BAUTISTA**  
Caretaker Director III  
Commission Secretariat and Liaison Office

\*Resolution No. 06-0231 was published April 7, 2006 in the Philippine Star.  
KIZZAP/1/13/06/28(10)  
SALN'r

**Certified True Copy:**  
  
**MARIANO T. BAUTISTA**  
Board Secretary V  
Commission Secretariat & Liaison Office



MC No. 3, s. 2013

**MEMORANDUM CIRCULAR**

**TO :** ALL HEADS OF CONSTITUTIONAL BODIES;  
DEPARTMENTS, BUREAUS AND AGENCIES OF THE  
NATIONAL GOVERNMENT; LOCAL GOVERNMENT  
UNITS, GOVERNMENT OWNED OR CONTROLLED  
CORPORATIONS; AND STATE COLLEGES AND  
UNIVERSITIES

**SUBJECT :** Amendment to the Review and Compliance Procedure in the  
Filing and Submission of the Statement of Assets, Liabilities  
and Net Worth and Disclosure of Business Interests  
and Financial Conditions (CSC Memorandum Circular No.  
10 dated April 17, 2006)

The Commission recently constituted a Technical Working Group (TWG) composed of representatives of different government agencies and public sector unions to review the Statement of Assets, Liabilities and Networth (SALN).

During the last meeting, the SALN-TWG agreed that there is a need to amend CSC Resolution No. 06-0231 dated February 1, 2006 as circularized in CSC Memorandum Circular No. 10 dated April 17, 2006 (Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Conditions).

In line with this agreement, the Commission promulgated CSC Resolution No. 1300174 dated January 24, 2013 which amended Sections 3 and 4 of CSC Resolution No. 06-0231 dated February 1, 2006 and CSC Memorandum Circular No. 10 dated April 17, 2006 and now reads, as follows:

***"Section 3. Ministerial Duty of the Head of Office to Issue Compliance Order.***

*"Within five (5) days from receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the Head of Office 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*

*In a Race to Serve: Responsive, Accessible, Courteous and Effective Public Service*



their SALNs to comply within a non-extendible period of **thirty (30) days** from receipt of the said Order."

**"Section 4. Sanction for Failure to Comply/Issuance of a Show Cause Order.**

Failure of an official or employee to correct/submit his/her SALN in accordance with the procedure and within the given period pursuant to the directive in Section 3 hereof shall be a ground for disciplinary action. The Head of Office shall issue a show-cause order directing the official or employee concerned to submit his/her comment or counter-affidavit; and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the Revised Rules on Administrative Cases in the Civil Service (RRACCS), CSC Resolution No. 1101502 dated November 8, 2011. The offense of failure to file SALN is punishable under Section 46 (D)(8) of Rule X thereof, with the following penalties:

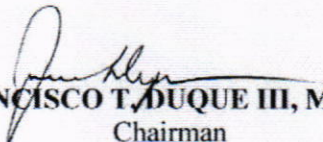
First Offense - Suspension of one (1) month and one (1) day to six (6) months

Second Offense - Dismissal from the service

"Public officials and employees who fail to comply within the thirty (30) day period required under Section 3 hereof or who submit their SALNs beyond the said period shall be considered as not having filed their SALNs, and shall be made liable for the offense of Failure to File SALN with a penalty of suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense.

"Heads of agencies/offices who fail to comply with the provisions of CSC Resolution No. 06-231 dated February 1, 2006, as amended, shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense."

All rules, regulations and issuances which are inconsistent herewith are hereby repealed, amended or modified accordingly.

  
**FRANCISCO T. DUQUE III, MD, MSc**  
Chairman

January 24, 2013

AGR/XS1  
Amendment Review-Compliance SALN