

## MEMORANDUM

No. 008, Series of 2024

**TO :** All Officials and Employees  
CO-RO-PO-DO-TI

**FROM :** The Officer-in-Charge, TESDA

**SUBJECT :** Submission of Statement of Assets, Liabilities, and Net Worth (SALN) as of 31 December 2023

**DATE :** 04 January 2024

Pursuant to the 1987 Philippine Constitution Article. XI Sec. 17, Accountability of Public Officers and Civil Service Commission (CSC) Memorandum Circular No. 6, Series of 2021, dated 24 May 2021, all Officials and employees are to submit their duly accomplished Statement of Assets, Liabilities, and Net Worth (SALN) as of 31 December 2023 with Tax Declaration for Real Estate Properties on or before 29 February 2024 to the following offices:

OFFICE	SUBMISSION TO
Central Office	Human Resource Management Division, Administrative Service (HRMD-AS)
RO-PO-DO-TI (Regional and Provincial Directors)	Human Resource Management Division, Administrative Service (HRMD-AS)
RO-PO-DO-TI (SG 26- below)	Regional Financial and Administrative Services Division (FASD)


The Regional and Provincial Offices and Training Institutions are required to update and upload the abovementioned documents in their respective e-201 file folder for all employees or before 10 March 2024.

The SALN submission of HRMD and FASD shall be reviewed by their respective Review and Compliance Committees and transmitted to the following offices:

Position	For Transmittal To
Secretary/ Director General	Office of the President & Office of the Ombudsman
Deputy Directors General/ Executive Directors IV and other officials and employees of the Central Office	Civil Service Commission (CSC, Main Office) and Office of the Ombudsman
Regional Offices Officials and Employees	Office of the Deputy ombudsman/ CSC Regional/ Field Office in their respective regions.

Attached is a copy of the guide and frequently asked questions in filling in the SALN form. The downloadable forms may be accessed through [bit.ly/3RFYuD4](https://bit.ly/3RFYuD4).

For your reference and guidance.



**ANCETO D. BERTIZ III**  
DDG for TESD Operations &  
Officer-in-Charge, TESDA



MC No. 6, s. 2021

## 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 :** Filing and Submission of the Statement of Assets, Liabilities and  
Net Worth During Exceptional Circumstances

Pursuant to **CSC Resolution No. 2100339** dated **April 12, 2021**, the Commission resolves to adopt the following guidelines for filing and submission of the Statement of Assets, Liabilities and Net Worth (SALN) during exceptional circumstances:

- 1. **COVERAGE.** These guidelines shall apply during exceptional circumstances when on or around the date of the filing of the SALN the whole or part of the Philippines is placed or declared under emergency status or under state of calamity by executive or local or national legislative issuance causing limited movement of its citizens due to danger to public health and public safety or preventing the normal way of life of the citizens. These guidelines shall apply to the filing and submission of the 2020 SALN.*
- 2. **ONLINE OATH-TAKING.** In addition to the personal administration and taking of oath, the online oath-taking of the SALN shall be allowed subject the following steps:*
  - a. The Administering Officer or the Declarant initiates an electronic meeting with the Declarant or the Administering Officer, as the case may be, via Communication Technology (e.g., WebEx, Zoom or Skype). A "Communication Technology" is defined as an electronic device or process that allows the Administering Officer and a remotely located*

**Bawat Kawani, Lingkod Bayani**



*individual, the Declarant, to communicate simultaneously by sight and sound.<sup>1</sup>*

- b. The Administering Officer reviews the Declarant's evidence of identity via video, if not personally known to the Administering Officer.*
- c. The Declarant executes the SALN and affirms the same as his/her free act and deed, and that the contents thereof are true and correct. The Declarant shall execute the SALN by affixing his/her electronic/digital signature to the electronic SALN, or wet ink signature to the physical SALN, provided the execution or placing of signature is done within sight of the Administering Officer. The Original shall refer to the electronic SALN or physical SALN, as the case may be.*
- d. On the same day, the Declarant transmits a copy of the Original to the Administering Officer through electronic means. A copy of a physical SALN refers to its scanned copy.*
- e. The Administering Officer may use electronic signature or wet ink signature in acknowledging the SALN.*

*In case of electronic signature, the Administering Officer completes/signs the acknowledgment by affixing his/her electronic/digital signature in the copy of the Original sent by the Declarant.*

*In case of wet ink signature, the Administering Officer prints the copy of the Original sent by the Declarant, completes/signs the acknowledgement by affixing his/her wet ink signature, and then scan the same.*

*Upon completion/signing, the Administering Officer transmits the SALN back to the Declarant.*

- f. The Declarant then sends/delivers the Copy to the Human Resource Department/Office (HRDO) of the concerned department, office or agency to comprise filing of the SALN, subject to the guidelines on online filing or transmission in paragraph 2 hereof.*
- g. The Administering Officer or the Declarant may record the video communication at their own discretion. The Administering Officer is required to record and submit a list of online oath taking he/she administered together with a certification that the names appearing on the list took their oath before him/her through electronic meeting. The list shall be submitted to the HRDO within five (5) days from the last day of filing of the SALN for recording purposes.*

---

<sup>1</sup> Executive Order No. 7Q, State of Connecticut, United States of America, Accessed 8 June 2020, <<https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-ExecutiveOrders/Executive-Order-No-7Q.pdf>>



3. **ONLINE FILING OR SUBMISSION.** *The online filing or transmission of a duly executed SALN shall be allowed, subject the following guidelines:*
- a. *The department, office or agency concerned shall put in place processes and mechanisms to enable or allow online oath taking of the SALN and the electronic filing of the SALN, and to ensure that the SALN electronically filed are verifiable and authentic, and that it shall be protected under the provisions of relevant laws such as the Data Privacy Act of 2012.*
  - b. *The Declarant, whether under alternative working arrangement or physically reporting for work, may submit, through electronic means, a duly executed SALN to the concerned department, office or agency.*
  - c. *A "duly executed SALN" refers to a SALN that is personally signed under oath before an administering officer or notary public, or that executed through online oath taking as recognized under paragraph 1 hereof.*
  - d. *The Declarant, when filing the SALN through online transmission, shall ensure that the SALN is in Portable Document Format (PDF).*
  - e. *An electronic SALN shall refer to a duly executed SALN filed by the Declarant to the concerned department, office or agency via online transmission.*
  - f. *An electronic SALN, for purposes of SALN compliance for the year affected by any exceptional circumstances, shall be considered the original, and a printout thereof shall be considered a duplicate original.*
  - g. *Declarant's online filing or submission of his/her SALN in compliance with these Rules shall be considered as the Declarant's date of filing of his/her SALN with his/her Agency."*
4. **SUBSTANTIAL COMPLIANCE.** *The submission of electronic SALNs shall be deemed substantial compliance during the affected period.*
5. **COMPLIANCE PROCEDURE.** *All heads of department, office or agency, under these exceptional circumstances, shall establish procedures for the review of the SALNs to determine whether said statements have been submitted on time, are complete and are in proper form. It shall also include the constitution of the review and compliance committee.*
6. **SUBMISSION TO REPOSITORY AGENCIES.** *The submission of SALNs by departments, offices and agencies to the proper repository agency shall be subject the following guidelines:*

- a. Upon collation of the SALNs, the concerned department, office or agency has the option to submit/transmit the collated SALNs with the proper repository either physically or electronically. The concerned department, office or agency shall exercise only one option in submitting the SALNs, not a combination of both, in order to facilitate centralized recording and monitoring by repository agencies.
- b. In the case of **physical submission**, the same shall comply with the existing guidelines on the filing and submission of the SALN. SALNs for physical submission includes physical SALNs filed and printed copies of SALNs electronically transmitted.
- c. In the case of **electronic submission**, the department, office or agency concerned is allowed to submit or transmit the electronic SALNs to the proper repository agency either with the use of USB flash drive or disc storage together with the required summary as provided under the rules. SALNs under this filing include SALNs electronically transmitted as recognized under paragraph 2 hereof, and scanned copies of physical SALNs filed.
- d. In both instances, the department, office or agency is required to submit a list of SALNs electronically filed and physically filed.
- e. The proper repository agencies may establish their own rules in allowing the receipt of electronic copies of the SALNs provided they comply with the uniformity rule, that is, SALNs may be filed either through electronic files or physical files, but not a combination of both.

For agencies where the CSC is the proper repository agency, the submission of SALNs may be made by transmitting the physical SALNs for physical filing or the USB flash drive or CD for electronic SALNs with the CSC Field Office (CSC FO) or CSC Regional Office (CSC RO) having jurisdiction over them. Upon receipt, the CSC FO or CSC RO will then inform the IRMO, through its Director IV, of such receipt with notice on the possible date that the physical SALNs or USB flash drive or CD will be transmitted to the CSC Central Office (CSC CO).

7. **ADDITIONAL PERIOD.** At any time that the whole or part of the Philippines is placed under exceptional circumstances as defined above, all public officials and employees or those in affected area/s are given additional period of thirty (30) days from April 30 of such year within which to comply with the filing of the SALN.

All departments, agencies and offices or those in affected area/s are also given additional period of thirty (30) days from June 30 of such year within which to comply with the submission of the SALNs to the appropriate repository agency.

x-----x

8. **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.*

The foregoing guidelines shall also apply in the filing and submission of the 2020 SALN. All public officials and employees are reminded that the last day of filing the 2020 SALN is on **May 30, 2021**. The departments, agencies and offices are also reminded that the last day of submission of the SALNs to the appropriate repository agencies is on **July 30, 2021**. It is reiterated that the proper form to be used by all public officials and employees for the filing of the 2020 SALN shall be the **Revised SALN Form (Revised as of January 2015)** together with the **Additional Sheets Form (Revised as of January 2015)**.

For your guidance.

  
**ALICIA dela ROSA-BALA**  
Chairperson

**24 May 2021**

---

\* CSC Resolution No. 2100339 dated April 12, 2021 was published on May 1, 2021 in the Daily Tribune and will take effect on May 17, 2021.





# FREQUENTLY ASKED QUESTIONS ON THE STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN)

This compilation of frequently asked questions (FAQs) on the Statement of Assets, Liabilities, and Net Worth (SALN) aims to capture the most common questions asked by government workers and the public on filling out and filing the SALN. These questions are gathered from client queries received by the Civil Service Commission (CSC) through phone call, email, and comments on its social media accounts.

This material also aims to promote better understanding of the SALN and make it easier for government workers to fill out and submit the form. •

## CONTENTS

<b>1</b>	Basic Information
<b>2</b>	Legal Bases
<b>3</b>	Features of SALN Form
<b>4</b>	Filing of the SALN, Declarant Information
<b>5</b>	Declaration of Real Properties and Personal Properties
<b>10</b>	Declaration of Liabilities
<b>11</b>	Declaration of Business Interests and Financial Connections
<b>11</b>	Relatives by Affinity, Consanguinity, Plus <i>Inso, Balae, Bilas</i>
<b>12</b>	Signature, Oath
<b>13</b>	Modes of Filing, Deadlines
<b>14</b>	Issues Pertaining to the Ombudsman and other Agencies
<b>15</b>	List of Repository Agencies

# FREQUENTLY ASKED QUESTIONS ON THE SALN

## Basic Information

### What is the SALN?

It is the statement of assets, liabilities, and net worth, and the disclosure of financial connections or business interests and identification of relatives within the fourth degree of consanguinity or affinity. Further, it also requires the declarant to name his/her *bilas*, *balae* and *inso* who are in government service.

### What is the purpose of the SALN?

"The purpose of the SALN is promote transparency in the civil service and to establish a deterrent against government officials bent on enriching themselves through unlawful means."<sup>1</sup>

### Who are exempted from filing the SALN Form?

1. Those serving in honorary capacity—persons who are working in the government without service credit and without pay.
2. Those whose position title is laborer - persons whose work depends on mere physical power to perform ordinary manual labor, and not one engaged in services consisting mainly of work requiring mental skill or business capacity, and involving the exercise of intellectual faculties.
3. Those who are casual or temporary workers - persons hired to do work outside what is considered necessary for the usual operations of the employer's business.

### When should the SALN be filed?

The SALN should be filed:

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

<sup>1</sup> *Estrella Abid-Babano vs. Executive Secretary*, G.R. No. 201176, 28 August 2019.



# FREQUENTLY ASKED QUESTIONS ON THE SALN... page 2

## Legal Bases

### What law governs the filing of the SALN Form?

Republic Act No. 6713 otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees

### What form should be used?

The currently prescribed form is the one revised as of January 2015 per CSC Resolution No. 1500088 promulgated on 23 January 2015.

Revised as of January 2015  
Per CSC Resolution No. 1500088  
Promulgated on January 23, 2015

**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: \_\_\_\_\_  
AGENCY/OFFICE: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_ 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 NET WORTH**  
(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 (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 (As stated in the Declaration of Real Property)	ACQUISITION YEAR	MODE	ACQUISITION COST

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

**b. Personal Properties\***

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

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

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

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

Page 1 of \_\_\_\_\_

**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 Bros, Sisters and Nieces)  
☐ 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) \_\_\_\_\_ (Signature of Co-Declarant/Spouse) \_\_\_\_\_

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

Page 2 of \_\_\_\_\_



## Features of the SALN Form

### What are the important features of the SALN form?

1. The SALN form has been made user-friendly so it is easy to fill out.
2. Its legal basis is RA No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) only, because it is the later law compared to RA No. 3019 (Anti-Graft Corrupt Practices Act).
3. There is a portion where spouses who are both government employees may indicate whether they are filing jointly or separately.
5. The form clarifies that the Assessed Value and the Current Fair Market Value should be based on what is stated in the Tax Declaration of Real Property.

ASSESSED VALUE	CURRENT FAIR MARKET VALUE
(As found in the Tax Declaration of Real Property)	

**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:** \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
(Family Name) (First Name) (M.I.)

**SPOUSE:** \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
(Family Name) (First Name) (M.I.)

**POSITION:** \_\_\_\_\_  
AGENCY/OFFICE: \_\_\_\_\_  
OFFICE ADDRESS: \_\_\_\_\_

4. In the declaration of real properties, the form requires the exact location of the property.
7. The declaration of nature of real properties is no longer required.

#### 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

8. The subcategories (tangible, intangible) under personal properties were removed.
9. In the present form, the identification of relatives is required to be 'to the best of my knowledge'. All other declarations are required to be 'true and detailed.'

#### RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Alias, Balas and Inao)  
☐ I/We do not know of any relative/s in the government service)

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

## ***Filing of the SALN and Declarant Information***

### **In case declarant spouses are both in the government service, how should they file their SALN jointly? And who should be the declarant between the two of them?**

In case of joint filing of husband and wife who are both in the government service, both of them shall be considered declarants. The signature portion of the SALN indicates the space for the spouse as "Spouse/Co-declarant." All real and personal properties shall be declared including their respective paraphernal and capital properties, if there are any. After filling out the form, the spouses may reproduce the SALN Form as the number of copies is required, but their signatures should be original in the SALN Form to be submitted to their respective agencies.

### **If the declarant's spouse is not in the government service, or if the declarant is unmarried, what box should the declarant tick off in the top portion of the SALN referring to joint or separate filing of the SALN Form?**

The declarant shall tick off the box marked as "Not applicable."

### **In the case of uniformed personnel, what should they indicate in the space requiring the position? Is it the rank or the designation?**

Uniformed personnel are appointed to rank, thus, they should indicate their rank in the blank space for position.

### **What is the meaning of 'living in declarant's household'?**

Actual presence in the residence of the declarant.

### **Are children who are supported by the declarant but living outside the household due to studies included in the declaration?**

Yes, it includes dependent children who are temporarily staying apart from the declarant's household due to studies.



## ***Declaration of Real and Personal Properties***

### **What is the assessed value and current fair market value?**

For purposes of the SALN, the amounts found in the tax declaration of real properties shall be used as the basis for the declaration.

### **Is it necessary that the fair market value and assessed value of real properties come from the Assessor's Office of the municipality/city where the property is registered?**

Yes.

### **How can the assessed value and current fair market value of the property be declared if there is no tax declaration?**

The declarant may indicate "not applicable" or N/A.

### **How do we declare inherited properties?**

Inherited properties are transferred to the heirs by operation of law. Hence, even without a transfer of the property under the name of the declarant, the latter shall declare his/her share in the inherited properties as his/her assets. For the acquisition cost, the declarant shall state zero (0). For real properties inherited, the declarant is required to provide the assessed value and current fair market value found in the tax declaration of the real properties concerned.

### **How should land assets inherited from grandparents be declared?**

Real property acquired gratuitously shall be declared under real property and the acquisition cost shall be zero.

### **How does an employee declare a co-owned property?**

The declarant shall only declare that portion allotted to him over the co-owned property.

### **Is there a ceiling on the price of property that we declare?**

R.A. No. 6713 does not provide for a ceiling on properties to be declared.



## **How should payments made for a preselling property be declared?**

The amount paid as of 31 December shall be declared under personal property as equity or interest over the subject property.

## **If the house is still under construction as of 31 December, how should it be declared?**

The house construction is an improvement. It is declared under real property with the amount of expenses incurred for the construction as of 31 December as acquisition cost.

## **The declarant purchased a property and has fully paid for it but still does not possess the title. Should that property be declared in the SALN?**

If the declarant already possesses a duly executed Deed of Absolute Sale, it should be declared in the SALN.

## **How should land improvements initiated by the declarant be reflected when the land is not under his/her name?**

Land improvements shall be declared in the SALN even if the land to which it is attached does not belong to the declarant.

## **Should a property acquired through rights be declared?**

The basis of ownership of the property should be the title or the Deed of Absolute Sale, not the rights.

## **Should insurance policies be declared in the SALN?**

Yes, under personal properties. The amount to be disclosed under acquisition cost shall be the amount already paid.

## **Should pensions be declared in the SALN?**

Pensions received for the year of declaration should be declared as personal property either cash on hand or cash in bank, as the case may be.

## **Should shares of stock be declared in the SALN?**

Yes, shares of stock are personal properties. The acquisition cost shall refer to the amount paid in acquiring the share of stock not the total value thereof as of 31 December of the preceding year.

## **How are earnings and income from other sources or private practice of profession be declared?**

These shall either form part of the declarant's cash on hand or in bank which shall be determined as of 31 December of the preceding year.

## **Should GSIS contributions be declared under personal properties?**

GSIS contributions need not be declared.

## **In the case of variable life insurance, portions of the paid premiums are invested by the insurer in financial markets, and the policy accumulates cash value from the dividends. Should an employee declare the investments plus the accumulated cash value as separate entries from the premiums?**

For variable life insurance, the amount of premiums paid as of 31 December shall be declared as acquisition cost under personal property.

## **Should the amount of annual salary received be indicated in the SALN?**

The salary received by the declarant shall be declared either as cash on hand or in bank if it is still with the declarant as of 31 December.

## **Are living things such as pets and plants considered as personal properties?**

Yes.

## **Do we have to declare minimal valued properties?**

Yes, the law does not distinguish.

## **How do we declare minimal valued properties?**

The declarant may declare minimal valued properties collectively, according to the nature/kind of the personal property like books; and the declarant may use "various years" as year acquired.

## **Is it not burdensome on the part of the declarant to declare all personal properties?**

No, because properties of minimal value or with the same kind/nature may be declared in group/bulk.



## **Is there a ceiling on the price of property that we declare?**

R.A. No. 6713 does not provide for a ceiling on properties to be declared.

## **Will there be a liability if the declarant failed to include an asset in the previous year/s but rectified it in the current year's submission?**

All public officials and employees are obligated to make a true declaration of his/her assets, liabilities, net worth and business/financial connections.

## **Should depreciated or destroyed properties be declared?**

Depreciated properties are required to be disclosed in the SALN, however, the depreciation cost is not considered in determining the acquisition cost. Destroyed properties need not be declared as its existence has already been extinguished.

## **Should vehicles and other personal properties that are no longer usable but still in the employee's possession be declared?**

Yes.

## **How does an employee declare vehicles and other similar properties purchased on installment basis?**

The purchase of property on installment basis may be covered by either a contract to sell or deed of absolute sale with mortgage.

For real property covered by a contract to sell, where ownership over the property transfers only upon full payment of the purchase price, it is declared under Personal Property. The acquisition cost is the total amount already paid as of 31 December.

For real property covered by a deed of absolute sale but subject to a real estate mortgage, the property is declared under Real Property. The acquisition cost refers to the purchase price as stated in the deed of absolute sale.

All personal properties acquired on installment basis is declared under Personal Property. If it is subject to a contract to sell where the ownership transfers upon full payment of the purchase price, the acquisition cost refers to the amount already paid as of December 31. If it is subject of a deed of absolute sale with chattel mortgage, the purchase price as indicated in the deed of absolute sale is declared as acquisition cost.

## **Why do I need to declare the property of my spouse and unmarried children below (18) years of age living in my household?**

It is required by RA No. 6713.



### **The declarant's spouse, who is employed in the private sector, owns stocks. Should these stocks be disclosed in the SALN?**

Yes, the law requires the public official or employee to declare all assets, liabilities, net worth and business/financial connections including those of his/her spouse and unmarried children below 18 years of age living in his/her household.

### **If the declarant's spouse is not in government service, and said spouse has inherited properties before marriage, should these properties be declared in the SALN?**

Yes, the law requires the public official or employee to declare all assets, liabilities, net worth and business/financial connections including those of his/her spouse and unmarried children below 18 years of age living in his/her household. However, if the property forms part of the exclusive property of the spouse as defined under the Family Code of the Philippines), when marriage is contracted after its effectivity on 3 August 1988) and as defined under the Civil Code of the Philippines (for marriage contracted prior to 3 August 1998), it is not required to be declared in the SALN of the declarant spouse. Under the Family Code of the Philippines, when the property regime of the spouses is absolute community of property, the following are their exclusive 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.

On the other hand, under the Civil Code, the following are the exclusive property of the spouses under the property regime of conjugal partnership of gains:

1. That which is brought to the marriage as his or her own;
2. That which each acquires during the marriage by gratuitous title;
3. That which is acquired by right of redemption, by barter or by exchange with property belonging to only one of the spouses; and
4. That which is purchased with exclusive money of the wife or of the husband.

### **If the declarant was single during the preceding year and got married at the year of the filing of the SALN, what should be his/her status at the time of the filing of the SALN Form?**

Declarant would still be single since the SALN Form refers to the preceding year. Hence, his/her properties shall still be declared as his/her own, and not community property or the property regime agreed upon at the time of marriage.

## ***Declaration of Liabilities***

---

### **How should credit card liabilities be declared?**

The outstanding balance as of 31 December of the preceding year shall be declared.

### **Do we need to declare personal loans and the names of the creditors?**

Yes, it shall be declared under liabilities.

### **In the case of insurance policies, if the declarant has indicated the amount already paid as personal property, should the remaining balance be included under liabilities?**

If the insurance policy has a cash value, as in the case of variable life insurance, the balance shall be declared as liability.

### **Should water and electric bills, tuition fees, fare, and hospitalization costs be included under liabilities?**

Yes, if it remains outstanding as of 31 December. But as to fare, no.

### **Is it okay if the net worth turns out to be negative, especially if the sum value of liabilities are greater than the sum value of assets?**

Yes, as long as it is the true and honest declaration of your liabilities.



## ***Declaration of Business Interests and Financial Connections***

### **How do I distinguish between financial connection and business interest?**

Business interests refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government, while 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.

### **If the declarant owned a business which already closed prior to filing of SALN, should that business be declared?**

All of the declarant's business interests and financial connections that existed as of the end of the year being reporter should be reflected in the SALN.

## ***Relatives by Affinity, Consanguinity, Plus Inso, Balae, Bilas***

### **What is the extent of the fourth civil degree of affinity and consanguinity?**

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.

### **Why do I need to declare *inso, balae and bilas*?**

It is required by the implementing rules of RA No. 6713, and it is included in the definition of relatives in the government under RA No. 6713.

### **Should elected government officials be declared as relatives?**

Elected officials are considered to be part of the non-career service. Thus, they are included in the declaration of relatives. The same applies to public officials and employees holding temporary, coterminous, contractual, and casual appointments.



## **What if the indicated position of the relative is not updated?**

The rules require declarants to disclose their relatives up to the fourth degree of consanguinity or affinity to the best of their knowledge.

## **Signature, Oath**

---

## **What is the basis of requiring the signature of spouse?**

The properties of the declarant's spouse are required by law to be disclosed, hence, he/she is required to certify the correctness of such declaration.

## **If the declarant's spouse is working in the private sector, is he/she still required to sign the declarant's SALN?**

Yes, if the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.

## **If the declarant and spouse are separated in fact or legally separated, is the declarant's spouse still required to sign the SALN?**

Spouses who are separated in fact or legally separated are still considered husband and wife, hence, the declarant's spouse is still required to sign the SALN Form.

## **What if the said spouse refuses to sign the declarant's SALN?**

The declarant just has to attach an explanation why no signature of spouse is present in the SALN.

## **What if the spouse is based on a remote location away from the declarant, can he/she be exempted from signing the SALN? If not, is there any alternative means for the spouse to affix his/her signature other than personally signing the form, i.e., use of e-signature?**

The signature of the spouse is required in the SALN. However, if the signature of the spouse cannot be obtained, the declarant may attach an explanation to the SALN. The explanation has no specific format.

## **Will the declarant's spouse, who is unemployed, be exempted from signing the SALN?**

No, an unemployed spouse is not exempted from signing the SALN.

## **Who are persons authorized to administer oath?**

For SALN purposes, the head of agency has the authority to administer oath. However, the head of agency is allowed to delegate such authority provided the delegation of authority is put into writing.

## **Can a declarant take his/her oath before other persons authorized to administer oath such as notary public?**

Yes.

## **Is it necessary for the administering officer to be a lawyer?**

It is not necessary.

## ***Modes of Filing, Deadlines***

---

## **Are alternative means of filing/submitting the SALN (e.g., electronic, via courier) allowed?**

The Commission has promulgated CSC Resolution No. 2100339 on 12 April 2021, which provides the guidelines for online oath-taking of the SALN, the use of electronic/digital signature in the accomplishment of the SALN, and the electronic filing and submission of the SALN during exceptional circumstances per the coverage of the said policy. As to filing through private couriers or by snail mail, such is compliant with the physical filing of the SALN.

## **How come there are two deadlines, 30 April and 30 June? Please clarify.**

The 30 April deadline is for every public official/employee to submit his/her SALN to the Head of Agency or whomever is officially designated to receive SALN submission within the agency.

The 30 June deadline is for the Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) to transmit all original copies of the SALNs received to the appropriate repository agency.



Also, CSC Resolution No. 2100339 promulgated on 12 April 2021 extends the deadlines for the filing and submission of the SALN during exceptional circumstances, giving an additional period of thirty (30) days within which to comply with the filing of the SALN or submission to the appropriate repository agency, as applicable.

### *Issues Pertaining to the Ombudsman and other Agencies*

#### **Can the Office of the Ombudsman look into my bank accounts in private banks by virtue of the authorization in the SALN?**

The Ombudsman is authorized to obtain and secure from all appropriate government agencies, including the Bureau of Internal Revenue such documents that may show the declarant's assets, liabilities, net worth, business interests and financial connections.

#### **Can the Office of the Ombudsman look into my bank accounts in private banks by virtue of the authorization in the SALN?**

No, the authorization refers only to government agencies.

#### **How about government banks which may be considered as "appropriate government agencies", are they also covered by the authority given to the Ombudsman?**

No, banks, whether government or not, are covered by a special law (Secrecy of Bank Deposit Act [RA No. 1405]), hence, they are not included in the authorization.

#### **Can the public request for a copy of the SALN Form of a government official/employee?**

Yes, as long as they comply with the rules governing access to SALNs provided by the repository agencies.

## List of Repository Agencies

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 30 June of every year, to the concerned offices, as specified below:

Repository Agency <sup>2</sup>	Officers and Employees
National Office of the Ombudsman	President; Vice President; Constitutional Officials - <i>Chairpersons of Commission on Audit (COA), Commission on Election (COMELEC) and Civil Service Commission (CSC)</i> - <i>Commissioners of COA, COMELEC and CSC</i> - <i>Ombudsman and his Deputies</i>
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, Municipal Trial Court in Cities, Municipal Trial Court, Municipal Circuit Trial Court, and Shari'a District Courts
Office of the President	National executive officials, including, but not limited to the following: - <i>Members of the Cabinet</i> - <i>Undersecretaries</i> - <i>Assistant Secretaries</i> - <i>Officials in the Foreign Service</i> - <i>Heads of government owned or controlled corporations with original charters and their subsidiaries</i> - <i>Heads of state colleges and universities</i>

<sup>2</sup> Updated per CSC Resolution No. 1500088 promulgated on 23 January 2015



## List of Repository Agencies

Repository Agency <sup>2</sup>	Officers and Employees
	<p>Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain:</p> <ul style="list-style-type: none"> <li>- Colonel, Brigadier General, Major General, Lieutenant General and General (Army and Air Force)</li> <li>- Captain, Commodore, Rear Admiral, Vice Admiral and Admiral (Navy)</li> </ul> <p>Officers of the Philippine National Police from the rank of Senior Superintendent:</p> <ul style="list-style-type: none"> <li>- <i>Chief Superintendent, Director, Deputy Director General and Director General</i></li> </ul> <p>Officers of the Philippine Coast Guard from the rank of Commodore:</p> <ul style="list-style-type: none"> <li>- <i>Commodore, Rear Admiral, Vice Admiral and Admiral</i></li> </ul>
Deputy Ombudsman in their respective region (Luzon, Visayas or Mindanao)	<p>Regional officials and employees of the following offices:</p> <ul style="list-style-type: none"> <li>- <i>Departments, bureaus and agencies of the National Government</i></li> <li>- <i>Judiciary and Constitutional Commissions and offices</i></li> <li>- <i>Government owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions</i></li> <li>- <i>State colleges and universities</i></li> </ul> <p>Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members;</p> <p>City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan/Panlungsod Members and Barangay Officials;</p>

## List of Repository Agencies

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