



Statement of Assets, Liabilities and Net Worth

Presented by:

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Why is the SALN required of public officers?

Statement of Assets, Liabilities & Net Worth

The requirement of filing the SALN is imposed by no less than the 1987 Constitution, and its objectives are to **promote transparency** in the civil service and **to establish a deterrent** against government officials bent on enriching themselves through unlawful means. (Babano vs. Executive Secretary)

POINTS

- Existing laws on the SALN
- SALN Forms
- Guidelines in Filling Out the SALN Form
- Review and Compliance
- Selected Jurisprudence

What is the SALN?

Statement required from government employees under existing laws which requires disclosure of assets, liabilities and net worth.



Existing Laws on the SALN

- 1987 Constitution of the Philippines
- R.A. No. 3019 (August 17, 1960)
- R.A. No. 6713 (February 20, 1989)
- E.O. No. 292 (July 25, 1987)
- R.A. No. 7160 (October 10, 1991)

1987 Constitution

Accountability of Public Officer
Article XI

Section 17.

A public officer or employee shall, upon assumption of office and as often thereafter as may be required by law, submit a declaration under oath of his assets, liabilities, and net worth. In the case of the President, the Vice-President, the Members of the Cabinet, the Congress, the Supreme Court, the Constitutional Commissions and other constitutional offices, and officers of the armed forces with general or flag rank, the declaration shall be disclosed to the public in the manner provided by law.

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R.A. No. 3019

Anti-Graft and Corrupt Practices Act

Section 7. Statement of Assets and Liabilities

Section 7. Statement of assets and liabilities. — Every public officer, within thirty days after assuming office, thereafter, on or before the fifteenth day of April following the close of every calendar year, as well as upon the expiration of his term of office, or upon his resignation or separation from office, shall prepare and file with the office of the corresponding Department Head, or in the case of a Head of department or Chief of an independent office, with the Office of the President, **a true, detailed sworn statement of assets and liabilities, including a statement of the amounts and sources of his income, the amounts of his personal and family expenses and the amount of income taxes paid for the next preceding calendar year**: *Provided*, That public officers assuming office less than two months before the end of the calendar year, may file their first statement on or before the fifteenth day of April following the close of the said calendar year. *(As amended by RA3047, PD 677, January 24, 1978).*

R.A. No. 6713

Section 8. Statements and Disclosure

Public officials and employees have an obligation to accomplish and submit declarations under oath of, and the public has the right to know, their assets, liabilities, net worth and financial and business interests including those of their spouses and of unmarried children under eighteen (18) years of age living in their households.

Executive Order No. 292

Administrative Code of the Philippines

Book 1, Chapter 9

Sec. 34. Declaration of Assets, Liabilities and Net Worth. –

A public officer or employee shall upon assumption of office and as often thereafter as may be required by law, to submit a declaration under oath of his assets, liabilities, and net worth.

R.A. No. 7160

Local Government Code of 1991

Chapter V, Title 3

Section 8. Statements and Disclosure. –

Public officials and employees have an obligation to accomplish and submit declarations under oath of, and the public has the right to know, their assets, liabilities, net worth and financial and business interests including those of their spouses and of unmarried children under eighteen (18) years of age living in their households.

Legal Basis

- **Republic Act No. 6713** (Code of Conduct and Ethical Standards for Public Officials and Employees)
- **1987 Philippine Constitution**

CSC Issuances on the SALN

- Implementing Rules of R.A. No. 6713 (April 21, 1989)
- CSC Resolution No. 1100356 dated March 15, 2011
(Guidelines Governing Access to SALNs with the Civil Service Commission)
- CSC MC No. 10, s. 2006
(Review and Compliance Procedure in the Filing and Submission)
- CSC MC No. 2, s. 2013
(Revised SALN Form with Guidelines)
- CSC MC No. 3, s. 2013
(Amendment to Review and Compliance Procedure)
- CSC MC No. 3, s. 2015
(Revised SALN Form and Amendment to Guidelines)
- CSC MC No. 13, s. 2020
(SALN Electronic Filing)
- CSC MC No. 6, s. 2021
(SALN During Exceptional Circumstances)

What is included in the SALN?

- ❖ statement of assets, liabilities and net worth;
- ❖ disclosure of financial connections or business interests;
- ❖ identification of relatives within the fourth degree of consanguinity or affinity, which also include *bilas*, *balae* and *inso*



Who are required to file?

All officials and employees of:

- national and local governments
- state universities and colleges, and
- government-owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter

Who are exempted from filing?

- Those serving in honorary capacity;
- Laborers; and
- Casual or temporary workers.

Those holding career positions under temporary status are required to file their SALN.

When should we file the SALN?

- Within 30 days after assumption of office
- On or before April 30 of every year thereafter
- Within 30 days after separation from the service

SALN Forms

- Rep. Act. No. 6713 IRR – SALN Form
- 1994 Revised SALN Form
- 2008 Baseline Declaration Form/Annual Declaration Form (deferred)
- 2011 SALN Form (deferred)
- 2013 Revised SALN Form
- 2015 Revised SALN Form (presently being used) – specific location of real property

1994 SALN Form

1994

**SWORN STATEMENT OF ASSETS, LIABILITIES AND NETWORTH
DISCLOSURE OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS
AND IDENTIFICATION OF RELATIVES IN THE GOVERNMENT SERVICE**

As of _____
(Required by R.A. 6713)

Name	(Surname) (First Name) (M. I.)			Position/Income Office
Address	Office Address			
Spouse Name	(Surname) (First Name) (M. I.)			Position Office

Unmarried Children below 18 years of age

Name	Date of Birth

A. ASSETS, LIABILITIES AND NETWORTH

1. ASSETS

a. Real Properties

Kind	Location	Year Acquired	Mode of Acquisition	Nature of Property	Assessed Value	Current Fair Market Value	Acquisition Cost	
							Land; Bldg., etc.	Improvements
							Total: P	-

b. Personal and other Properties

Kind	Year Acquired	Acquisition Cost
		Total: P

2. LIABILITIES (Loans, Mortgages, etc.)

Nature	Name of Creditors	Amount
		Total: P

NETWORTH (Total Assets (1a + 1b) Less Total Liabilities (2))

Total: P	-
-----------------	---

(Note: Please use additional forms/sheets if necessary.)

B. BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

Do you have any business interests and other financial connections including those of your spouse and unmarried children below 18 years of age living with you in your household?
 Yes No If yes, give particulars: _____

Name	Name of Firm/ Company	Address	Nature of Business Interest and/or Financial Connections	Date of Acquisition or Connection

C. IDENTIFICATION OF RELATIVES IN THE GOVERNMENT SERVICE

To the best of your knowledge, are you related within the fourth degree of consanguinity or of affinity to anyone working in the government?
 Yes No If yes, give particulars: _____

Name	Position	Relationship	Name/Address of Office

I hereby certify to the best of my knowledge and information, that these are true statement of my assets, liabilities, network, business interests and financial connections, including those of my spouse and unmarried children below 18 years of age and name of my relatives in the government as of _____, as required by and in accordance with Republic Act 6713.

I hereby authorize the Ombudsman or his 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, network, 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 : _____, 20__

(Signature of Spouse) _____ (Signature of Employee) _____

TIN : _____ TIN : _____

Com. Cert. No. _____ Com. Cert. No. _____
 Issued at : _____ Issued at : _____
 Date Issue : _____ Date Issue : _____

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20__, affiant exhibiting his/her

RESIDENCE TAX CERTIFICATE as indicated above.

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2008 Annual Declaration

**SWORN STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH
DISCLOSURE OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS
AND IDENTIFICATION OF RELATIVES IN THE GOVERNMENT SERVICE (Required by R.A. No. 6713)
As of December 31, 2008 (Annual Declaration)**

Note: Please write your responses in ALL CAPITAL letters using ONLY BALL PEN to avoid blotting.

A. DECLARANT'S PERSONAL INFORMATION AND EMPLOYMENT

**For Joint filing, make 2 entries for Name, Position, Declarant's Annual Gross Salary, Name of Agency, and Office Address
Annual Gross Salary refers to all amounts received by declarant from Government service

Last Name	First Name	Middle Name
Home Address	Position	Declarant's Annual Gross Salary

**Annual Gross Family Income refers to income of declarant, spouse, and declarant's children below 18 years of age living in declarant's household*

Name of Agency/Office	Office Address	Annual Gross Family Income
-----------------------	----------------	----------------------------

I am married. I am not married. I have no children below 18 years of age living in my household.

Spouse information:

Name: _____ Position: _____ Company: _____

Additional Children of Declarant Below 18 Years of Age Living in Household of Declarant since last SALN submission	Date of Birth

B. IF DECLARANT HAS NOTHING TO DECLARE

There have been no acquisitions and no disposals of real properties pertaining to me/my spouse/my children below 18 years of age living in my household since my last SALN submission.

There have been no acquisitions and no disposals of vehicles pertaining to me/my spouse/my children below 18 years of age living in my household since my last SALN submission.

There have been no acquisitions and no disposals/liquidations of investments to declare pertaining to me/my spouse/my children below 18 years of age living in my household since my last SALN submission.

There have been no acquisitions and no disposals of other personal properties to declare pertaining to me/my spouse/my children below 18 years of age living in my household since my last SALN submission.

There have been no incurrence of new liabilities and no retirement/reduction of existing liabilities to declare pertaining to me/my spouse/my children below 18 years of age living in my household since my last SALN submission.

There have been no acquisitions and no terminations of business interests and financial connections to declare pertaining to me/my spouse/my children below 18 years of age living in my household since my last SALN submission.

I don't know of any relative who joined the Government or was separated therefrom since my last SALN submission.

C. IF DECLARANT HAS SOMETHING TO DECLARE -- Instruction for Assets, Liabilities, and Business Interests/Financial Connections: Liquidation/disposal of assets, retirement/reduction of liabilities, and termination of business interests/financial connections must be enclosed in parenthesis (xxx) to distinguish the same from acquisitions of assets, incurrence of new liabilities, and creation of business interests and financial connections.

D. ACQUISITIONS AND DISPOSALS OF ASSETS AND LIABILITIES

Instruction for all Assets: Declare assets whether the declarant/spouse/child is the legal owner (name appearing on the instrument of title) or the beneficial owner (property is in the name of another person but ownership pertains to declarant/spouse/child, under a trust arrangement).

1. Acquisitions/Disposals of Real Properties and/or Vehicles of Declarant/ Spouse/ Declarant's Children Below 18 Years of Age Living in the Household of Declarant, regardless of amount (Use additional sheet if necessary)

Kind of Real Property/ Type of Vehicle and plate no. Acquired (Disposed)	Location of Real Property/ Cert and Place of Reg of Vehicle	Acquisition (Disposal of Asset)			Estimated Fair Market Value	Assessed Value
		Mode	Year	Cost (Market Value of Asset)		

2. Acquisitions/Disposals/Liquidations of Investments/Other Personal Properties; Incurrence/Retirement/Reduction of Liabilities -- of Declarant/Spouse/ Declarant's Children Below 18 Years of Age Living in the Household of Declarant

Instructions: Declare each item with a fair market value of Php50,000 or more, even if the same was acquired at no cost or at less cost. Market value must be determined as of the date of declaration. Items with less value may be declared in lump sum as "Others". However, if "Others" amounts to more than Php 100,000, each item must be listed. Mark the properties to be declared and make the corresponding entry for the Acquisition Cost/Value of Liquidated Asset.

D.2.1 Investment Acquired (Disposed)	Acquisition Cost	(Value of Liquidated Asset)	D.2.1 Investment Acquired (Disposed)	Acquisition Cost	(Value of Liquidated Asset)
Stocks (equity pd)			Pre-need plans (premiums pd)		
Bonds			Time deposits		
Mutual funds			Money market placements		
Trust funds			Equity in partnerships		
Private insurance (premiums pd)			Options		
Educational plans (premiums pd)			Others		

D.2.2 Other Personal Property Acquired/Disposed	Acquisition Cost	(Value of Liquidated Asset)	D.2.3 Liability Incurred (Paid)	Outstanding Balance/ Increase	(Amount Paid)
Receivables			Personal loans		
Deposits/advanced payments on leases/rentals			Bank loans		
Furniture, antiques			Accounts payable		
Jewelry			GSIS, PAG-IBIG loans		

I am fully incorporating to this statement my Baseline Declaration for the year 2007 and subsequent declarations from _____ through _____. I hereby certify to the best of my knowledge and information that these SALN statements collectively are complete and true statements of my assets, liabilities, net worth, business interests, and financial connections, including those of my spouse and my children below 18 years of age living in my household, and the names of my relatives in the Government, as of December 31, 2008, as required by and in accordance with Republic Act No. 6713. I further certify that no assets, liabilities, business interests, financial connections, and relatives in the Government other than those declared herein are known to me, my spouse, and my children below 18 years of age living in my household.

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

I further undertake to produce all supporting documents for each of the entries herein made when required.

Declarant's Signature: _____ Date: _____ TIN: _____
Community Tax Cert No: _____ Issued In: _____ Issued On: _____

In case of joint filing:
Spouse's Signature: _____ Date: _____ TIN: _____
Community Tax Cert No: _____ Issued In: _____ Issued On: _____

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20____, affiant(s) exhibiting his/her/their Community Tax Certificate(s) as indicated above.

(Person Administering Oath)

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2011 SALN Form (deferred)

**STATEMENT OF ASSETS, LIABILITIES AND NET WORTH
AND DISCLOSURE OF BUSINESS INTERESTS, FINANCIAL CONNECTIONS
AND RELATIVE/S IN THE GOVERNMENT SERVICE**
As of December 31, _____
(Required by R.A. Nos. 3019 and 6713)

(Note: Husband and Wife who are both public officials or employees may file the required statements jointly or separately.)
 Jointly filed. Separately filed.

Name _____ (Surname) (First Name) (Middle Initial) Position _____
Office _____
Address _____ Office Address _____

I am married. I am not married.

Spouse _____ (Surname) (First Name) (Middle Initial) Position _____
Office _____
Office Address _____

Unmarried Children below 18 years of age living in his/her household: *(use additional sheet/s, if necessary)*

Name	Date of Birth
1. _____	_____
2. _____	_____
3. _____	_____

I have no children below 18 years of age living in my household.

ASSETS, LIABILITIES AND NET WORTH

I. ASSETS (including that of declarant's spouse and unmarried children below 18 years of age living in his/her household)

A. REAL PROPERTY/IES *(use additional sheet/s, if necessary)*

KIND (Res., Comm./ Agri., etc.)	NATURE OF PROPERTY (Paraphernal, conjugal or community)	LOCATION	ACQUISITION		ASSESSED VALUE	FAIR MARKET VALUE	ACQUISITION COST*	
			MODE	YEAR			Land, Building, others	Improvement/s
TOTAL:								

B. PERSONAL PROPERTY/IES AND OTHER ASSETS *(use additional sheet/s, if necessary)*

TANGIBLE	ACQUISITION		ACQUISITION COSTS*
	MODE	YEAR	
INTANGIBLE			
TOTAL:			

*For computation purposes, use acquisition cost. Properties of unmarried children below 18 years of age living in his/her household shall be excluded as well as the paraphernal/exclusive properties of spouse, in case of separate filing.

TOTAL ASSETS (A+B) = _____

II. LIABILITIES (including that of declarant's spouse and unmarried children below 18 years of age living in his/her household)

NATURE	NAME OF CREDITOR/S	*OUTSTANDING BALANCE
<i>(use additional sheet/s, if necessary)</i> TOTAL:		

*In the computation of outstanding balance, properties of unmarried children below 18 years of age living in his/her household shall be excluded as well as the paraphernal/exclusive properties of spouse, in case of separate filing.

III. NET WORTH (TOTAL ASSETS (I) LESS TOTAL LIABILITIES (II) = NET WORTH (III))

TOTAL NET WORTH: _____

AMOUNT AND SOURCES OF GROSS INCOME
(ALL amounts received from ALL sources for the preceding calendar year)

NATURE (salary/income, business, etc.)	SOURCES	AMOUNT
<i>(use additional sheet/s, if necessary)</i>		TOTAL: _____

AMOUNT OF PERSONAL AND FAMILY EXPENSES
(for the preceding calendar year)

PERSONAL EXPENSES	ESTIMATED AMOUNT	FAMILY EXPENSES	ESTIMATED AMOUNT
<i>(use additional sheet/s, if necessary)</i> TOTAL:		TOTAL: _____	

AMOUNT OF INCOME TAXES PAID
(for the preceding calendar year)

NATURE	AMOUNT
Compensation	
Business Income	
Other Income	
<i>(use additional sheet/s, if necessary)</i> TOTAL: _____	

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS
(Declarant/Spouse/Unmarried Children below 18 years of age living in the household of declarant)
(Use Additional Sheet/s, if necessary)

I/We don't have any business interests and financial connections.

Name of Entity/Business Enterprise	Business Interest	Nature of Business Interest and/or Financial Connection	Date of Acquisition of Interest or Connection

RELATIVE/S IN THE GOVERNMENT
(Up to the 4th civil degree of relationship, either by consanguinity or affinity, including bilas, inso and balae)
(Use Additional Sheet/s, if necessary)

I/We don't know of any relative/s in Government

Name of Relative	Relationship	Position	Name of Office/Address

I/We hereby certify that these are my/our and detailed assets, liabilities, net worth, and amount and sources of income, personal and family expenses, amount of income taxes paid, business interests, and financial connections, including those of my spouse and my/our children below 18 years of age living in my household, and the name/s of my relative/s in the Government, as of December 31, _____, as required by and in accordance with Republic Act No. 3019 and 6713.

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

I/We further undertake to produce all supporting documents for each of the entries herein made when required.

Declarant's Signature: _____ Date: _____

(For Separate Filing) Spouse's Signature: _____ Date: _____

SUBSCRIBED AND SWORN TO before me on this ____ day of _____, 20____, affiant(s) exhibiting his/her/their tax identification number(s) _____ and employee number(s) _____.

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2013 SALN Form

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH
No. 01 _____
Revised by D.O. 97-10

Fill in this statement only when both public officials and employees may file the required statements jointly or separately.
 Joint Filing Separate Filing Not Applicable

DECLARANT: _____ **FUNCTION:** _____
(Public Official) (Not Public) (U.O.) (Agency/Office) (Office Address)

SPouse: _____ **FUNCTION:** _____
(Public Official) (Not Public) (U.O.) (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

I. ASSETS

a. Real Properties*

OWNERSHIP <small>(As to the interest of all co-owners and all coparceners)</small>	KIND <small>(With reference to the character and nature of the property)</small>	LOCATION	ACQUIRED	CURRENT MARKET VALUE	ACQUISITION		ACQUISITION COST
			VALUE	MARKET VALUE	DATE	MODE	

Subtotal

b. Personal Properties*

OWNERSHIP	YEAR ACQUIRED	ACQUISITION COST/FAIR VALUE

Subtotal

TOTAL ASSETS in P= _____

II. LIABILITIES*

NATURE	NAME OF CREDITOR	OUTSTANDING BALANCE

TOTAL LIABILITIES = _____

NET WORTH = Total Assets less Total Liabilities = _____

* Additional check's may be used, if necessary.

Page 1 of _____

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS
By/On Behalf of Declarant's spouse/ Domestic/Child/ren below eighteen (18) years of age living in Declarant's household
 I/We do not have any business interest or financial connections

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 (within the office, Subordinate and Staff)
 I/We do not have any relative 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-mentioned are correct and true to the government, within the fourth civil degree of consanguinity or affinity.

I hereby authorize the Undersecretary or his/her duly authorized representative to check 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, to my household covering previous years to include the year I first assumed office in government.

Date: _____

Signature of Declarant _____ Signature of Civil Service Officer _____
Identification No. (ID No.) _____ Identification No. (ID No.) _____
Date Issued _____ Date Issued _____

SUBSCRIBED AND SWORN to before me this ____ day of _____, 2013, at _____, Philippines, exhibiting to me the above-stated government issued identification card.

Public Administrator (Notary)

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2015 Revised SALN Form

- 2013 SALN Form (CSC Resolution No. 1300173 dated January 24, 2013)
- CSC Resolution No. 1500088 dated 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:	_____
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 improvement)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed-use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE <small>(As found in the Tax Declaration of Real Property)</small>	ACQUISITION		ACQUISITION COST
					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.

Changes in the SALN Form

- The declarations on amount and sources of **income**, amount of personal and family **expenses** and amount of income **taxes** paid (2011 form) were removed.
- The declaration of **nature** of real properties (1995 and 2011 forms) was removed.
- Personal properties no longer have to be distinguished as **tangible** and **intangible** (2011 form).



2015 REVISED SALN FORM & its GUIDELINES

CSC MC No. 3, s. 2015
CSC MC No. 2, s. 2013

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2015 Revised SALN Form

- Basic Information
- Children
- Assets: Real Property, Personal Property
- Liabilities
- Business Interests and Financial Connections
- Relatives in the Government
- Waiver and Certification
- Signature
- Oath
- Additional Sheets

The SALN Form and its Guidelines

The content of the Guidelines was arranged according to the sequence of information needed from the declarant.

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

Basic Information

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.)

ADDRESS: _____

SPOUSE: _____
(Family Name) (First Name) (M.I.)

POSITION: _____
AGENCY/OFFICE: _____
OFFICE ADDRESS: _____

POSITION: _____
AGENCY/OFFICE: _____
OFFICE ADDRESS: _____

Joint and Separate Filing of the SALN

- The option applies only when the **spouses** are both in government service.
- If declarant is single or married but spouse is not in government service, the declarant shall shade the “**Not applicable**” box.

Joint and Separate Filing of the SALN

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

Joint and Separate Filing of the SALN

- In **both cases**, the spouses shall declare all their assets, including paraphernal and capital properties, liabilities, business interest and financial connections

For purposes of computation of net worth

- Separate filing: paraphernal or capital properties are not included
- Joint filing: include paraphernal or capital properties
- For convenience, additional sheets form are given.

Additional Sheets for the Spouse and Children

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

b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT
Subtotal:		
TOTAL ASSETS (a+b):		

2. LIABILITIES

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 its improvements and encumbrances)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	LOCATION	ASSESSED	CURRENT FAIR	ACQUISITION		ACQUISITION COST
			VALUE <small>(as found in the Tax Declaration of Real Property)</small>	MARKET VALUE	YEAR	MODE	
Subtotal:							

b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT
Subtotal:		



New Jurisprudence

Declaration of the Exclusive Property of the Spouse

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Joint and Separate Filing of the SALN

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

Estrella Abid-Babano vs. Executive Secretary

G.R. No. 201176
August 28, 2019

- The OP and CA found Babano liable for simple neglect of duty for failure to disclose in her SALN certain motor vehicles belonging to her husband, also a public servant.
- Babano and her husband are Muslims whose property regime under the Code of Muslim Personal Laws is that of complete separation of property.
- The SC found sufficient and legal and equitable reasons to grant the petition of Babano.

Estrella Abid-Babano vs. Executive Secretary

G.R. No. 201176
August 28, 2019

- In view of the Code of Muslim Personal Laws, the exemption of Babano from the disclosure requirement should be clear and undisputed.
- Babano's non-disclosure of the properties of her husband and held by her husband outside of her own household with him was not actionable.

Estrella Abid-Babano vs. Executive Secretary

G.R. No. 201176
August 28, 2019

- “Interestingly, similar consequences apply even to non-Muslim marriages whose property regime is one of complete separation.”
- Each spouse in marriages covered by the regime of complete separation of property may exercise complete dominion over his or her exclusive estate. The spouse may unilaterally acquire or dispose property without notifying the other spouse.
- “Thus, to still require a public official or employee to include in his or her SALN the separate property of his or her spouse is inequitable as well as cumbersome.”

Estrella Abid-Babano vs. Executive Secretary

Indeed, the evil sought to be prevented by our laws on the SALN, *i.e.* that a spouse would be used to conceal from the public the full extent of a government employee's wealth and financial/proprietary interests, does not exist in the case of a public employee and his/her spouse whose property regime is complete separation of property considering that whatever properties are held by each spouse is exclusively his/her own and can only be counted towards his/her own "wealth."

We cannot subscribe to the simplistic view adopted by CA and the OP that the legal implications of such marriage property regimes should be disregarded because Republic Act No. 3019 and Republic Act No. 6713 are silent on the effect of marriage property regimes on the SALN disclosure requirement. **The view completely ignores the spirit animating the enactment of the statutory requirement.** That is impermissible under any just and democratic society. Indeed, in the application of the letter of the law, which is usually hard or harsh, the spirit must not be ignored, for that is the law of the statute.



Real Properties

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Real Properties

- Properties which are immovable by nature.
- **Improvements** attached or introduced to the immovable.
 - All works that are constructed or introduced to the land, or repairs or improvements made to the land or building after its initial acquisition
 - May be declared separately or together with the land to which it is attached

What should be declared as real property?

- Those registered under the name of the declarant.
- Those covered by an executed deed of sale, inherited or subject of an extra-judicial settlement of estate but not yet titled.



Real Properties

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:

Exact Location

- In 2015, the required declaration of location of real property was clarified.



Assessed Value & Fair Market Value

- Based on the amount as indicated in the tax declaration of the property

CERTIFIED TRUE MACHINE COPY

Tax Declaration of Real Property
San Pedro, Laguna

TD No. 24 Property Identification No. _____
 Owner: BETTY TIN: _____
 Address: MAVLA Telephone No. _____
 Subscribed/Registered: _____ TIN: _____
 Used/Unpaid: _____ Telephone No. _____
 Address: _____
 Location of Property: 3 (Roster and Block) (Municipality) SAN PEDRO, LAGUNA (Municipality & Province/City)
 OCT/TCT/CLOA No. 1-35 Survey No. _____
 OCT No. _____ Lot No. _____
 Date: _____ Block No. _____

Boundaries:
 North: NE LOT 14 BLK. 10 South: SE LOT 10 BLK. 10
 East: SE ROAD LOT 7-A West: NW LOT 9 BLK. 10

KIND OF PROPERTY ASSESSED:
 Land Machinery Brief Description: _____
 Building Other: _____
 No. of Stories: _____
 Specify: _____

Brief Description						
Classification	Area	Market Value	Actual Use	Assessment Level	Assessed Value	
RESIDENTIAL	186.00 Pq	412,200.00	RESIDENTIAL	15. % Pq	61,830.00	
Total		412,200.00			61,830.00	

Total Assessed Value: SIXTY ONE THOUSAND ONE HUNDRED THIRTY THREE P 00/100
 (Amount in Words)

Taxable: Exempt: Effectivity of Assessment/Assessment: 1 2015
 Gen. VI

Recommended for Approval: _____ City Assessor _____
 Approved By: _____ City Assessor _____
 This declaration: 24 Date: _____
 Assessor: _____

NOTES: This declaration is for real property transfer purposes only. For valuation, included figures are based on the schedule of use as indicated by the various data entered into an Ordinance by the Department of Environment under Ordinance No. 1 dated September 7, 2011.

Acquisition Year and Mode

- Year the property is acquired
- By sale, donation, or inheritance



Acquisition Cost

- amount of money paid to acquire or own something
- also refers to the amount of expenses incurred for improvements introduced on a real property
- In the case of properties received gratuitously, e.g. donation or inheritance, no acquisition cost shall be declared

Declaration of Assets

(Real and Personal)

- **CO-OWNED PROPERTIES** - declarant shall disclose the proportionate amount of share in the property
- **PROPERTIES SUBJECT OF A CONTRACT TO SELL** - the amount already paid shall be declared as personal property
- **MORTGAGED PROPERTY** – the actual purchase price is the acquisition cost

Contract to Sell

- Bilateral **contract** where the prospective seller, while expressly reserving the ownership of the subject property despite its delivery to the prospective buyer, commits to sell the property exclusively to the prospective buyer upon full payment of the purchase price (*Platinum Plans Phil. Inc. vs Cucueco, GR 147405, April 25, 2006*)
- Ownership is reserved to the seller until payment of full price
- Title is retained by seller until full payment of the price

Contract of Sale

- By the **contract of sale** one of the contracting parties obligates himself to transfer the ownership and to deliver a determinate thing, and the other to pay therefor a price certain in money or its equivalent. (Art. 1458. NCC)
- Title to property passes upon the delivery (execution of DOS) of the thing
- Seller loses and cannot recover the ownership unless the contract resolved or rescinded



Personal Properties

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Liabilities

Liabilities

- Refer to financial liability or anything that can result to a transfer or disposal of an asset.
- **NATURE OF LIABILITY** - type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal, multi-purpose, salary, calamity loan and the like
- **OUTSTANDING BALANCE** - amount of money that one still owes on the loan as of December 31 of the preceding calendar year

Computation of Net Worth

- **NET WORTH** - sum of all assets (real and personal) less total liabilities
- In **real properties**, the acquisition cost shall be used in the computation of the net worth
- In **personal properties**, the acquisition cost or amount/value of money shall be used in the computation of the total net worth

What are excluded in the computation?

- Properties of unmarried children below 18 years of age living in the declarant's household
- Paraphernal or capital properties of declarant's spouse



Business Interests & Financial Connections

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Business Interests/ Financial Connections and Relatives in the Government

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 Elias, 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

Business Interests / Financial Connections

- **BUSINESS INTERESTS** - declarant's existing interest in any business enterprise or entity, aside from his/her income from government
- **FINANCIAL CONNECTIONS** - 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

Nature of Interest

- proprietor,
- investor,
- promoter,
- partner,
- shareholder,
- officer,
- managing director,
- executive,
- creditor,
- lawyer,
- legal consultant or adviser,
- financial or business consultant, and the like



Relatives in the Government

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

Relatives Within the 4th Degree

- **AFFINITY** - relationship of a husband to the blood relatives of his wife, or a wife to the blood relatives of her husband
- **CONSANGUINITY** - relationship by blood from the same stock or common ancestor
- Declaration is only to the best of declarant's knowledge

Who else are included?

- **Balae**
 - a parent of the declarant's son-in-law or daughter-in-law
- **Bilas**
 - declarant's brother-in-law's wife or sister-in-law's husband
- **Inso**
 - appellation for the wife of an elder brother or male cousin

Certification and Signature

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: _____

<i>(Signature of Declarant)</i>		<i>(Signature of Co-Declarant/ Spouse)</i>	
Government Issued ID:		Government Issued ID:	
ID No.:		ID No.:	
Date Issued:		Date Issued:	

Certification and Signature

- Declaration should be true and correct statements
- Identification of the relatives is only to the best of the declarant's knowledge
- Both spouses should sign, whether in the government or private sector
- If signature cannot be acquired, an explanation should be attached

Pagination

- The format should indicate the total number of pages of the SALN in case additional sheets are used
- Such as:
 - Page 1 of 3
 - Page 2 of 3
 - Page 3 of 3
- **PURPOSE:** To avoid insertions or pulling out of pages.

Who can administer oath?

- The heads of agencies
 - Head of agency shall include the head of office and/or the head of regional offices
- Those authorized by the head of agency to administer oath
- Those authorized by law to administer oath, i.e. notaries public
- The authority to administer oath must be in writing.



Review and Compliance Procedure

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Compliance consists of:

- ❖ Filing by the declarant with the concerned department, agency or office
- ❖ Submission by the department, agency or office with the proper repository agency



Filing of the SALN

- Within 30 days reckoned from the date of assumption of office
- Every April 30 of each year thereafter
- Within 30 days reckoned from the date of separation from service

Filing of the SALN

- Filing of the SALNs within the agency.
- Personnel/Administrative Division or Unit/HRMO (MC No. 10, s. 2006).

Review and Compliance Committee

(CSC Res. 1300455 dated March 4, 2013)

- RCC shall be composed of one (1) Chairman and two (2) Members
- Main responsibility : to evaluate the SALN Form if the same has been submitted on **time, complete** and in **proper form**

Review and Compliance

List of the following employees shall be submitted to the head of office on or before May 15:

1. Those who filed with complete data;
2. Those who filed with incomplete data;
3. Those who did not file.

Amendment to CSC MC No. 10, s. 2006

CSC Resolution No. 1300174 dated January 24, 2013

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

Submission of the SALNs

- Transmittal of original SALNs on or before **June 30** of every year to the proper repository agencies

Repository Agencies

- National Office of the Ombudsman
- Secretary of the Senate
- Secretary of the House of Representatives
- Clerk of Court of the Supreme Court
- Court Administrator
- Office of the President
- Deputy Ombudsman
- Civil Service Commission



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Violations & Penalties

Violations of Public Officers

- Failure of an official or employee to submit his/her SALN;
 - Failing to comply within the thirty (30) day period required under Section 3 of the amendment (compliance order); and
 - Submission of the SALN beyond thirty (30) day period.
- Failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN

Cavite Crusade for Good Government vs. Cajigal

A. M. No. RTJ-00-1562, November 23, 2001

FACTS:

- Failure of Judge Cajigal to submit his SALN from 1984 as required by Section 7 of R.A. No. 3019 and Section 8 of R.A. No. 6713

RULING:

- Late filing did not extinguish the liabilities, criminal and administrative, that had been incurred under the law.

Administrative Penalties

- **FIRST OFFENSE**

- o suspension of one (1) month and one (1) day to six (6) months

- **SECOND OFFENSE**

- o dismissal from the service

Violation of Head of Agency

- **SIMPLE NEGLECT OF DUTY**

- failure 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

- **PENALTY**

- **FIRST OFFENSE** : suspension of one (1) month and one (1) day to six (6) months
- **SECOND OFFENSE**: dismissal from the service



Jurisprudence

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Lumping

- Navarro's "**lumping**" of his properties in his SALN starting in the year 1998 did not, per se, amount to making an untruthful statement. A perusal of the records would show that whatever properties were combined, grouped or lumped together from that year onwards were the same properties previously declared, adding only those new or recent acquisitions. (**Navarro v. OMB and DOF-RIPS, GR No. 210128**)

Business Interests/Financial Connections

- Petitioner's negligence, though, is only simple and not gross, in the absence of bad faith or the intent to mislead or deceive on his part, and in consideration of the fact that his SALNs actually disclosed the full extent of his assets and the fact that he and his wife had other business interests. (**PAGC v. OP and Pleyto, GR No. 176058**).
- That respondent had a stall in the market was undoubtedly a business interest which should have been reported in her Sworn Statement of Assets and Liabilities. Her failure to do so exposes her to administrative sanction. (**Rabe v. Flores, A.M. No. P-97-1247**)

Business Interests/Financial Connections

- The Supreme Court ruled that *“the discrepancies in the statement of Racho's assets are not the results of mere carelessness. On the contrary, there is substantial evidence pointing to a conclusion that Racho is guilty of dishonesty because of his unmistakable intent to cover up the true source of his questioned bank deposits.”* (OMB v. Racho, GR No. 185685)

Review and Compliance

- Further, Carabeo's reliance on his supposed right to notice regarding errors in his SALNs and to be told to correct the same is misplaced. The notice and correction referred to in Section 10 are intended merely to ensure that SALNs are "submitted on time, are complete, and are in proper form." Obviously, these refer to formal defects in the SALNs.
- Indeed, while the Court said in *Pleyto* that heads of offices have the duty to review their subordinates' SALNs, it would be absurd to require such heads to run a check on the truth of what the SALNs state and require their subordinates to correct whatever lies these contain. The responsibility for truth in those SALNs belongs to the subordinates who prepared them, not to the heads of their offices. (Carabeo v. Sandiganbayan, GR No. 190580-81)

Review and Compliance

- The RCC serves as a mechanism that affords the public official or employee a final opportunity to comply with the requirements before any sanction is meted out. It seeks a fuller and more accurate disclosure of the necessary information. While the SALN is an instrument that ensures accountability, the RCC works as a buffer that prevents the haphazard filing of actions against public officials and employees. **(OMB for Luzon v. Salig, GR No. 215877)**

Correction of SALN

- The appropriate office or committee should have given him the opportunity to correct the entries to conform to the prescribed requirements at that time.
- Lest it be misunderstood, the corrective action to be allowed should only refer to typographical or mathematical rectifications and explanation of disclosed entries.
- It does not pertain to hidden, undisclosed or undeclared acquired assets which the official concerned intentionally concealed by one way or another like, for instance, the use of dummies.
- There is actually no hard and fast rule. If income has been actually reported to the BIR in one's ITR, such fact can be considered a sign of good faith. (Navarro v. OMB and DOF-RIPS, GR No. 210128)

Review and Compliance/Correction

- The law does not automatically impose liability on erring public officials or employees. Sec. 10 of RA No. 6713 and its IRR provide for a review and compliance procedure for SALN submissions and give public officials or employees an opportunity to correct erroneous entries or supply missing information in their SALN to conform to the prescribed requirements. **(OMB for Luzon v. Salig, GR No. 215877)**

Review and Compliance/Correction

- While the Court is mindful of the duty of public officials and employees to fully disclose their wealth in the SALN as a means to maintain transparency and a standard of honesty in the public service, such public officials and employees should also be given the opportunity to explain and take corrective action of any *prima facie* appearance of discrepancy in their SALN. (OMB for Luzon v. Salig, GR No. 215877)

SALN and Dishonesty

- An act done in good faith, which constitutes only an error of judgment and for no ulterior motives and/or purposes, as in the present case, is merely Simple Negligence.
- It should be emphasized, however, that mere non-declaration of the required data in the SALN does not automatically amount to such an offense (dishonesty). Dishonesty requires malicious intent to conceal the truth or to make false statements. (**Daplas v. DOF and OMB, GR. No. 221153**)

Purpose of the SALN

- It is imperative that every public official or government employee must make and submit a complete disclosure of his assets, liabilities and net worth in order to suppress any questionable accumulation of wealth.
- This serves as the basis of the government and the people in monitoring the income and lifestyle of public officials and employees in compliance with the constitutional policy to eradicate corruption, to promote transparency in government, and to ensure that all government employees and officials lead just and modest lives, with the end in view of curtailing and minimizing the opportunities for official corruption and maintaining a standard of honesty in the public service. (OCA v. Usman, AM No. SCC-08-12)



THANK YOU.