

# Statement of Assets, Liabilities and Net Worth

Presented by:

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Civil Service Commission



# 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 <u>declaration under oath of his</u> <u>assets, liabilities, and net worth</u>. 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.

## 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, atrue, 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, <u>their assets</u>, <u>liabilities</u>, <u>net worth and financial and business interests</u> <u>including those of their spouses and of unmarried children under eighteen (18) years of age living in their households</u>.



## 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 <u>his</u> <u>assets, liabilities, and net worth</u>.



# 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 <u>submit</u> <u>declarations under oath of, and the public has the right to know, their assets, liabilities, net worth and financial and business interests</u> 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



## Rep. Act No. 6713 IRR – Annex A

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## 1994 SALN Form

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## 2008 Baseline & Annual Declaration

Deferred

Baseline Declaration Form (6/4/2012)

### 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 <u>DECEMBER 31</u>, 2007 (Baseline 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

	household	
Name of Agency/Office	Office Address	Annual Gross Family Income
I am married. I am not married  Spouse Information:	l. I have no children below 18 years	of age living in my household.
Name:	_ Position:	Company:
Children of Declarant I	Below 18 Years of Age Living in	Date of Birth

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

<u>Instruction for all assets</u>: 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 <u>trust arrangement</u>).

1. Real Properties and Vehicles of Declarant/Spouse/Declarant's Children Below 18 Years of Age Living in the Household of Declarant, <u>regardless of amount</u> (Use additional sheet if necessary)
I have no real properties to declare owned by me/ my spouse/my children below 18 years of age living in my household
I have no vehicles to declare owned by me/my spouse/my children below 18 years of age living in my household

Kind of Real Property/ Type of Vehicle and plate no.	Location of Real Property/ Cert No. and Place	Acquisition  Mode Year Cost (Php)		Estimated Fair Market Value (Php)	Assessed Value (Php)	
	of Reg of Vehicle			(Not Applicable to Vehicles)		
			Total:			

#### 2. Investments, Other Personal Properties, and Liabilities of Declarant/Spouse/Declarant's Children Below 18 Years of Age Living in the Household of Declarant

I have no investments to declare owned by me/my spouse/my children below 18 years of age living in my household I have no personal properties to declare owned by me/my spouse/my children below 18 yrs of age living in my household I have no liabilities to declare pertaining to me/my spouse/my children below 18 years of age living in my household

<u>Instructions</u>: Declare each Asset Item (Investment and Other Personal Property) with a fair market value of <u>Php50,000 or more</u> as of the date of declaration, even if the same was acquired at no cost or at less cost. Declare each Liability Item with an outstanding balance of <u>Php50,000 or more</u> as of the date of declaration. Items with less value may be declared in lump sum as "Others." However, if "Others" amounts to <u>more than Php 100,000</u>, each item <u>must</u> be listed. Put a check mark on the items to be declared, and make the corresponding entry for the actual Acquisition Cost or Outstanding Balance, as applicable.

B.2.1 Investment Item	Acquisition Cost	B.2.1 Investment Item	Acquisition Cost
Stocks (equity paid)		Pre-need plans (premiums pd)	
Bonds		Time deposits	
Mutual funds		Money market placements	
Trust funds		Equity in partnerships	

Page 1



## 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	EMPLOYME

Last Name	First Name	Middle Name
Home Address	Position	Declarant's Annual Gross Salary
*Annual Gross Family Income refers to Name of Agency/Office	o income of declarant, spouse, and declarant's children be Office Address	low 18 years of age living in declarant's household Annual Gross Family Income

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

Spouse Information:

- 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 There have been no acquisitions and no disposals of <u>vehicles</u> pertaining to me/my spouse/my children below 18 years of age living in my household since my last
- 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 Eabilities and no retirement/reduction of existing Eabilities to declare pertaining to melmy spouse/my children below 18 years
- of age living in my bousehold since my last SAM is admission.

  There have been an ocquisitions and no information of pagings intensity admission of paging in my bousehold since my last SAM is admission. There have been on ocquisitions and no informations of pagings intensity and inspectacion connections to declare pertaining to melmy spousehmy children below 18 years of age living in my bousehold since my last SAM is admission.

  I con't know of any register who inner the Coverment or was separated therefrom since my last SAM 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	Location of Real Property/ Cert and Place of Reg	Acquisition (Disposal of Asset)		Estimated Fair Market Value	Assessed Value	
(Disposed)	of Vehicle	Mode	Year	Cost (Market Value of Asset)	(Not Applicable to Vehicles	

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 eases/rentals			Bank loans		
Furniture, antiques			Accounts payable		
Jewelry			GSIS PAGIRIG 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	
y assets, liabilities, net worth, business interests, and financial connections, including those of my spouse and my children below 18 years of age living	
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.	
113. I further certify that no assets, liabilities, business interests, financial connections, and relatives in the Government other than those declared	
erein 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

Declarant's Signature:	Date:	TIN:	
Community Tax Cert No:	Issued In:	Issued On:	_
n case of joint filing:			
Spouse's Signature:	Date	TIN:	
Community Tax Cert No:	Issued In:	Issued Or	n:
SUBSCRIBED AND SWORN Certificate(s) as indicated above.	TO before me thisday of	, 20	, affiant(s) exhibiting his/her/their Community Tax

(Person Administering Oath)



## $2011 \; SALN \; Form \; {}_{\rm (deferred)}$

					ecembered by R		3019 and 6713)			
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			fi	le the requ	ired stat	tements jo	intly or separately	)		
				Jointly f	iled.		Separately filed.			
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Address						Offic	e Address			
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Spouse						Posit	tion			
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						Ome	ce Address			
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☐ I have n	o childre	n below 18 years	of age living i	n my house	hold.					
_								3		
			· /	ASSETS,	LIABIL	ITIES AN	D NET WORTE	ı		
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(Res./Com	REAL I	PROPERTY/II NATURE OF PROPERTY (Paraphernal, conjugal or		ON A	CQUISI	TION		MARKET VALUE	Land, Building, others	
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an manning section of sections.	27			1011111		
(Dec		SS INTERESTS AND F married Children below 18 y (Use Additional She	ears of age living in the h		0	
☐ I/We don't have any business	interacts and Con-	noial connections				
Name of Entity/Business		usiness Interest	Nature of Busin	ess Interest and/or	Date of Acquisition	
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## 2013 SALN Form

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#### RELATIVES IN THE GOVERNMENT SERVICE

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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

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

SWORN STA	TEMENT OF	ASSETS	LIABILITIES	AND	NET WORTH	

#### ACCETO LIADILITIES AND NETWODTE

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

#### b. Personal Properties\*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT
	S. Land	

TOTAL ASSETS (a+b):

Subtotal:

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

Page 1 of \_\_\_



## 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



### 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, 201
	SWORN STA		•	LIABILITIES AND NE	ET WORTH
			Required by R.	A. 6713)	
Note	_		_	yees may file the required states	
DECLARANT:		ona Tung	<b>ч</b> Берагите	Filing	<i>Die</i>
DECLARANT: _ ADDRESS: _	(Family Name)	(First Name)	(M.I.)		Die



• The <u>option</u> 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.



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 <u>including</u> those of their spouses and <u>of unmarried children under eighteen (18) years of age living in their households.</u>



• In **both cases**, the spouses shall <u>declare all</u> 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

(Sample additional sheet/s for the declarant)

NAME:			POSITION:	
(Fan	illy Same (7	test Name) (M.L)	AGESCY/OFFICE:	

#### ASSETS, LIABILITIES AND NET WORTH

#### 1. ASSETS

DESCRIPTION by at manual	KIND	LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
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DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT	
		0	
		3.	
	Subtotal		
	TOTAL ASSETS (a+b):		

#### 2. LIABILITIES

b. Personal Properties

#### SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

(Sample additional sheet/s for the exclusive properties of the declarant's apouse and unnamied children below eighteen (18) years of age living in declarant's household!

NAME:				POSITION:	
	(Family Name)	First Name	(3.10)	AGENCY/OFFICE	
					b

#### ASSETS, LIABILITIES AND NET WORTH

#### 1. ASSETS

#### a. Real Properties

DESCRIPTION	KIND	LOCATION	ARSESSED CURRENT FAIR  VALUE MARKET VALUE  De foute in the Tax December of Sent Property:		ACQUISITION		ACQUISITION COST	
and improvemental	agreement and least and				YEAR	3000E		

#### b. Personal Properties

DESERBITION	YEAR ACQUIRED	ACQUESTE FOR COST/AMOUNT
	-	_



## New Jurisprudence

Declaration of the Exclusive Property of the Spouse



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.



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.

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.



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."

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



## **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	KIND (e.g. residential, commercial, industrial,	EXACT LOCATION	ASSESSED VALUE	ACQUISITION		ACQUISITION	
and improvements)	agricultural and mixed		(As found in t	the Tax Declaration of al Property)	YEAR	MODE	
	r a						
						Subtatali	

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

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Associated				794		_
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Location of					SAM PROPE	O_LAGUMA_
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# 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 <u>expenses incurred</u> 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



## **Personal Properties**

- Refer to jewelry, appliances, furniture, motor vehicles and other tangible/movable properties.
- This shall also include investments or other assets, such as cash on hand or in bank, negotiable instruments, securities, stocks, bonds, and the like.

### b. Personal Properties\*

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





## 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



## **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 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		



# **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.

late:				
Jerre.	-	 		

(Signature of Declarant)	(Signature of Co-Declarant/ Spouse)
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 <u>authorized</u> by the head of agency to administer oath
- Those <u>authorized by law</u> to administer oath, i.e. notaries public
- The authority to administer oath must be in writing.





## Review and Compliance Procedure



# 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





# Violations & Penalties



### **Violations of Public Officers**

- Failure of an official or employee to submit his/her SALN;
   oFailing to comply within the thirty (30) day period required under Section 3 of the amendment (compliance order); and
   oSubmission 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

osuspension of one (1) month and one (1) day to six (6) months

#### SECOND OFFENSE

odismissal 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



# 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. (Carabeax)

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 <u>eradicate corruption</u>, <u>to promote transparency</u> in government, and <u>to ensure that all government employees and officials lead just and modest lives</u>, with the end in view of <u>curtailing and minimizing the opportunities for official corruption</u> and maintaining a <u>standard of honesty</u> in the public service. (OCA v. Usman, AM No. SCC-08-12)



# THANK YOU.

