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# **GUIDELINES ON THE REVIEW AND SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN)**

Human Resources Division  
Finance and Administrative Service  
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## **Guidelines on the Review and Submission of Statement of Assets, Liabilities and Net Worth (SALN)**

### **1. Purpose**

This work instruction aims to provide guidelines for the review and submission of SALN of PSA officials and employees.

### **2. Scope**

This procedure shall apply to the submission of SALN of PSA officials and employees to the SALN Review and Compliance Committee (RCC), the review and evaluation of the submitted SALNs, and the submission to the repository agencies.

### **3. Responsibility**

**3.1.** The **PSA Head** shall ensure the compliance with the regulations on the review and procedure in the filing and submission of SALNs.

**3.2.** The **Chairperson of the RCC** shall oversee the whole review process and the timely submission of the SALNs to the repository agencies.

**3.3.** The **SALN RCC** shall ensure the completeness of declarations in the SALN as well as the use of the proper form and timely submission.

**3.4.** The **Officials and Employees** shall be responsible for the proper filing based on the Guidelines in the Filling Out of the SALN Form (Annex A) and timely submission of their SALNs to the Human Resources Division.

### **4. Definition**

**4.1. Repository Agencies** – agencies requiring the submission of SALNs such as: Civil Service Commission (CSC) and Office of the Ombudsman (OMB).

**4.2. Statement of Assets, Liabilities and Net Worth (SALN) (Annex B)** – is an annual document required by law (under Article XI, Section 17 of the Philippine Constitution and Section 8 of Republic Act No. 6713, the "Code of Conduct and Ethical Standards for Public Officials and Employees" that all government workers in the Philippines, whether regular or temporary, must complete and submit attesting under oath to their total assets and liabilities, including businesses and financial interests, that make up their net worth.

**4.3. Joint Filing** – a type of filing SALN applicable to spouses who are both employed in the government.



## 5. Procedure Details

- 5.1. The SALN RCC through the HRD shall issue a Memorandum to all the PSA officials and employees for the Call of SALN Submission.

The memo shall specify the following:

- Deadline of the submission;
- Reminders and updates for filling-out SALN; and
- Individual responsibility of officials and employees.

- 5.2. A week before the deadline, the SALN RCC through the HRD shall issue a memorandum to the division heads reminding the submission of SALN with attached list of employees who have already submitted their SALNs. HRD shall also remind, through telephone, employees who have not submitted their SALNs.

- 5.3. PSA officials and employees shall submit three (3) copies of their SALNs (properly filled based on the Guidelines in the Filling Out of SALN Form) to the SALN RCC through the HRD that shall monitor the submission based on the predetermined list of employees who are expected to submit their SALNs. The updated SALN Form is downloadable from the internet.

- 5.4. After receiving the SALN, the SALN RCC through the HRD shall do a cursory review. The designated HRD staff shall check the following:

- Complete personal information of the declarant (e.g., name, spouse, children, business interests/ financial connections and relatives in the government service);
- Date of filing;
- Pagination;
- Signature of the declarant and the co-declarant;
- Proper type of filing;
- Proper form used (Updated SALN Form);
- Proper classification of properties (Real or personal property);
- Details of the properties (Exact location, declaration of the assessed value/current fair market value, and the mode of acquisition);
- Amount indicated for the properties (e.g., if it is a donation of inheritance, there must be no amount declared for the acquisition cost); and
- Computation for the total assets, liabilities and net worth.

If there are any finding/s in the SALN, it shall be indicated in the form and must be returned to the employee for revision/proper filing. The HRD staff shall indicate in the form the deadline for the employee to re-submit the SALN.

If the SALN is already in proper form, it shall be forwarded to the person delegated by the PSA Head to administer oath.

**5.5.** The person with delegated authority or any notary public shall administer oath. The sworn SALNs shall be returned to HRD for inclusion of the name of filers in the Summary List of Filers.

**5.6.** Upon receipt of the Sworn SALN, the evaluator shall prepare the following:

- Summary List of Filers;
- Summary List of Non-Filers; and
- Certification to be signed by the SALN RCC Chairperson who attests that the SALNs in the Summary List of Filers are reviewed and found compliant;
- Scan the original copies of Sworn SALNs and save the same to a USB;
- Prepare transmittal letters to the repository agencies; and
- Prepare Certification Letter to be signed by the SALN RCC Chairperson and members which attest that SALNs submitted are reviewed and found compliant.

**5.7.** The SALN-related documents shall be endorsed by the designated HRD staff to the SALN RCC for signature.

**5.8.** Once the documents are approved by the PSA Head, the SALN RCC through HRD shall facilitate the submission of SALNs and the related documents to the following repository agencies on or before the 30<sup>th</sup> of June every year or on the prescribed deadline by the repository agencies.

For Central Office Employees – Civil Service Commission

- Transmittal Letter;
- Original and electronic copies of the SALNs;
- Summary List of Filers; and
- Certification signed by the SALN RCC Chairperson which attests that the SALNs in the Summary List of Filers are reviewed and found compliant.

For Regional Office Employees – Office of the Ombudsman

- Transmittal Letter;
- Original and electronic copies of the SALNs; and
- Certification by the Regional Director attesting that SALNs submitted electronically are faithful reproductions of the original.

**5.9.** The SALN RCC shall return one copy of the Sworn SALN to the concerned filer and the other copy shall be kept by HRD in the 201 file of the concerned employee.



## **6. Records Retention**

SALNs shall be kept by HRD in the 201 file of the concerned employee. The SALN shall be disposed based on the retention period specified in the 201 files.

This document shall have a retention period of three (3) years after supersession prior to its disposal.

## **7. Associated Forms and Records**

- SALN
- Summary List of Filers and Summary List of Non-Filers
- Certification by the Chairperson of SALN RCC

The above documents shall be filed by HRD in a separate folder and must be kept by the Records Officer.

## **8. References**

- Republic Act No. 6713, the "Code of Conduct and Ethical Standards for Public Officials and Employees"
- Rules Implementing the Code Conduct and Ethical Standards of Public Officials and Employees
- CSC MC No. 9 s.1991, "Filing of SALN"
- CSC MC No. 20 s. 1994, "Amendment No. 1 Rules Implementing the Code of Conduct and Ethical Standards of Public Officials and Employees"
- CSC MC No. 7 s. 2004, "Reiteration on the Submission of SALNW"
- CSC MC No. 10 s. 2006, Review and Compliance Procedure in the Filing of SALN and Disclosure of Business Interest and Financial Connections"
- CSC MC No. 2 s. 2008, "Revised Form of SALN and Disclosure of Business Interest and Financial Connections"
- CSC MC No. 2 s. 2013, "Revised SALN Forms with Guidelines"
- CSC MC No. 3 s. 2013, "Amendment to the Review and Compliance Procedure in the Filing and Submission of SALN and Disclosure of Business Interest and Financial Connections".
- CSC Resolution No. 1300455 dated March 4, 2013, "Review and Compliance Committee for SALN"
- CSC Resolution No. 1500088, "SALN-Amendment to the CSC Resolution"

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

### **I. OBJECTIVES**

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

### **II. SCOPE**

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

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

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

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

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

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

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

##### **1. BASIC INFORMATION**

- a. Spouses who are both public officers and employees shall have the option to file their SALN either jointly or separately.
- b. In case the declarant is single or married but whose spouse is not in the government service, he/she shall tick off the box marked as "Not Applicable."



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

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

- a. The SALN shall contain a true and complete declaration of assets, liabilities and net worth, including a disclosure of business interests and financial connections of the declarant, his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. It shall also contain a disclosure of the declarant's relatives within the fourth degree of consanguinity and affinity who are in government service.
- b. For purposes of convenience in the computation of net worth, where the declarant's spouse has capital or paraphernal properties or where the declarant's unmarried children below eighteen (18) years of age living in his/her household have their own properties, the declarant should declare the assets and liabilities of his/her spouse on a separate sheet attached to the SALN Form, see sample attached. For purposes of such declaration, the provisions in these guidelines shall likewise apply.
- c. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.
- d. Assets refer to declarant's real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

## **REAL PROPERTIES**

- a. Declaration of real properties shall include its description, kind, location, year, and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, *etc.* including improvements thereon.
- b. Real properties refer to properties which are immovable by nature. For purposes of SALN, the kind of real properties are classified according to their use, that is, residential, commercial, agricultural, industrial, or mixed use and the like.
- c. The declarant shall indicate a description of the real properties, whether it is a land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.
- d. Assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.



- e. Fair market value shall, for purposes of declaration in the SALN, refer to the amount indicated as market value in the tax declaration of the real properties concerned.
- f. Improvements refer to all works that are constructed or introduced to the land, or repairs or improvements made to the land or building after its initial acquisition.
- g. In declaring an improvement to the land, the declarant may opt to declare it separately or together with the land to which such improvement is attached.
- h. Acquisition cost is the amount of money paid to acquire or own something. This shall also refer to the amount of expenses incurred for improvements introduced on a real property. For purposes of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.
- i. The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years of age and living in the declarant's household. However, real properties already covered by a deed of sale, inherited or subject of an extra-judicial settlement of estate but not yet titled under declarant's name shall also be disclosed.
- j. In the case of properties received gratuitously, e.g., donation or inheritance, no acquisition cost shall be declared. However, the fair market value and the assessed value of said properties as found in the tax declaration thereof must be declared.

## **PERSONAL PROPERTIES**

- a. Declaration of personal properties shall include mode, year and cost of acquisition, or the value or amount of said personal properties.
- b. 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.
- c. Personal properties collectively acquired or are of minimal value may be declared generally or collectively. In which case, the declarant may write/indicate "various years" under the column for Year Acquired.
- d. Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent, at the rate of exchange prevailing as of December 31 of the preceding calendar year.
- e. The amount of money/cash in bank to be declared should be the last balance as of December 31 of the preceding year.
- f. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his share in the property.

- g. With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property.
- h. Properties which are subject of either a chattel or real estate mortgage shall be declared in the SALN Form. The acquisition cost to be declared shall be the actual purchase price, and the liability to be declared shall be the outstanding balance of the loan as of December 31 of the preceding year.

## **LIABILITIES**

- a. Under liabilities, the nature of liability, name of creditors and the outstanding balance shall be indicated. The outstanding balance shall refer to the amount of money that is still due as of December 31 of the preceding calendar year.
- b. Liability refers to financial liability or anything that can result to a transfer or disposal of an asset. It includes not only those incurred by the declarant but also those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- c. Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal, multi-purpose, salary, calamity loan and the like.
- d. Outstanding balance refers to the amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

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

- a. Net worth is the sum of all assets (real and personal) less total liabilities.
- b. In the case of real properties, the acquisition cost shall be used in the computation of the net worth.
- c. In the case of personal properties, the acquisition cost or amount/value of money shall be used in the computation of the total net worth.
- d. Excluded from the computation of real and personal properties are the properties of unmarried children below 18 years of age living in the declarant's household.
- e. If the spouse of the declarant is not a public officer or employee, the latter's paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- f. Paraphernal property refers to the properties exclusively owned by the wife.
- g. Capital property refers to the properties exclusively owned by the husband.
- h. Community property refers to all the properties owned by the spouses at the time of the celebration of the marriage or acquired thereafter, subject to the exceptions provided for by law (Articles 91, Family Code of the Philippines). In the absence of any marriage settlement, the



property relations of the spouses shall be governed by the rules on absolute community of property under the Family Code of the Philippines.

The following are excluded from the community property:

- (1) Property acquired during the marriage by gratuitous title by either spouse, and the fruits as well as the income thereof, if any, unless it is expressly provided by the donor, testator or grantor that they shall form part of the community property;
  - (2) Property for personal and exclusive use of either spouse. However, jewelry shall form part of the community property;
  - (3) Property acquired before the marriage by either spouse who has legitimate descendants by a former marriage, and the fruits as well as the income, if any, of such property. (Article 92, Family Code of the Philippines)
- i. Conjugal property refers to all properties acquired during the marriage, whether the acquisition appears to have been made, contracted or registered in the name of one or both spouses, unless proven to be excluded (Article 116, Family Code of the Philippines). This applies when the spouses agreed to be governed by the rules on the conjugal partnership of gains under the Family Code of the Philippines.

The following are conjugal partnership properties:

- (1) Those acquired by onerous title during the marriage at the expense of the common fund, whether the acquisition be for the partnership, or for only one of the spouses;
  - (2) Those obtained from the labor, industry, work or profession of either or both of the spouses;
  - (3) The fruits, natural, industrial, or civil, due or received during the marriage from the common property, as well as the net fruits from the exclusive property of each spouse;
  - (4) The share of either spouse in the hidden treasure which the law awards to the finder or owner of the property where the treasure is found;
  - (5) Those acquired through occupation such as fishing or hunting;
  - (6) Livestock existing upon the dissolution of the partnership in excess of the number of each kind brought to the marriage by either spouse; and
  - (7) Those which are acquired by chance, such as winnings from gambling or betting. However, losses therefrom shall be borne exclusively by the loser-spouse. (Article 117, Family Code of the Philippines)
- j. If the spouse of the declarant is a public officer or employee, but who chose to separately file his/her SALN, his/her paraphernal or capital properties shall not be included in the computation of the declarant's net worth.

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

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

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

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

- a. The declarant shall disclose his/her relatives in the government within the <sup>4th</sup> civil degree of relationship, either by consanguinity or affinity. The disclosure shall also state his/her relationship with the relative, the position of the relative as well as the name of office/agency and address.
- b. In case the declarant and his/her spouse jointly file their SALN, they shall indicate all their relatives within the fourth civil degree, either by consanguinity or affinity, and shall include the above-mentioned information
- c. In case the declarant has no relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*, the declarant shall tick off the appropriate box in the form.
- d. Affinity refers to the relationship of a husband to the blood relatives of



- his wife, or a wife to the blood relatives of her husband.
- e. Consanguinity refers to the relationship by blood from the same stock or common ancestor.
- f. Relatives in the government refer to the declarant's relatives up to the 4th civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*
- g. Relatives in the government refer to the declarant's relatives up to the 4th civil degree of relationship, either by consanguinity or affinity, including *hilas*, *inso* and *Mae*.

## 6. OTHER MATTERS

- a. In order to prevent unauthorized insertions or pulling out of pages, pagination shall read as page 1 of number of pages, page 2 of number of pages, and so on.
- b. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.
- c. If the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.
- d. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.
- e. The heads of agencies can delegate the authority to administer oath with regard to the SALN Form. The authority to administer oath must be in writing.
- f. Head of agency shall include the head of office and/or the head of regional offices of such agency/office.
- g. The declarant is strictly required to fill all applicable information in the SALN form. Otherwise, such items should be marked with "N/A" or "not applicable."
- h. Filling up of the form may be handwritten, computerized or typewritten provided the signature of the declarant is original. The declarant is required to write legibly if he chose to fill up the form by handwriting.
- i. No unnecessary markings shall be made on the form.

## 7. REVIEW AND COMPLIANCE COMMITTEE

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

## 8. SANCTION

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

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

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

## **9. REPEALING CLAUSE**

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

## **10. PUBLICATION/EFFECTIVITY**

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