



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
 Commonwealth Avenue, Quezon City



ADMINISTRATION SECTOR

MEMORANDUM

No. : 2024 - 001
 Date : 16 JAN 2024

FOR : **All COA Officials and Employees**

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

Pursuant to Section 8 of Republic Act No. 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, all COA officials and employees are required to accomplish and submit their SALN as of December 31, 2023. In accomplishing the SALN, please be guided by the Frequently Asked Questions in the Filling Out of the SALN Form hereto attached for ready reference.

1. Filing and Submission

Person Responsible	What to Submit	Deadline of Submission	Where to Submit
1.1. For those assigned in the Central Office and National Capital Region			
a. COA Employee	Three (3) original copies of duly accomplished SALN, One (1) copy for each of the following: <ul style="list-style-type: none"> • Civil Service Commission (CSC) • Human Resource Database Management Information Division (HRDMID), Human Resource Management Office (HRMO) • Employee's Receiving Copy 	February 15, 2024 (Thursday)	Respective Sector/ Cluster/Office (for initial review and consolidation, prior to submission to HRMO-HRDMID)
b. Sector/Cluster/ Office	Same as in Item 1.a	March 18, 2024 (Monday)	HRDMID, HRMO

Jose

1.2. For those assigned in the Regional Offices			
a. COA Regional Director, through the ATFD	One original hard copy of duly accomplished SALNs of all regional personnel, together with the PDF copy of the SALN and Summary List of Filers in the prescribed format (attached as Annex D)	April 1, 2024 (Monday)	HRDMID, HRMO <i>(hard and soft copy)</i> <i>Please email the soft copy to itsupport.hrdmid@coa.gov.ph</i>

2. Person to Administer Oath

The following are allowed to administer the oath for the SALN:

- 2.1. Heads of Sectors, Cluster/Office/Regional Directors, Chief Executive Staff, Chiefs of Staff and Division Chiefs/Team Leaders;
- 2.2. Notary Public.

3. The Sector/Office/Cluster shall designate their respective personnel who shall perform the following duties:

- 3.1 Ensure that all officials and employees under their jurisdiction have filed the required SALN;
- 3.2 Ensure that all applicable information or details required in the SALN are provided by the filer, or marked "N/A" if not applicable; and
- 3.3 Prepare a memorandum, for signature of the Sector Head or Cluster/Office/Regional Director concerned (copy furnished the Director of HRMO), ordering the employee, who did not file his/her SALN on or before February 28, 2024, to submit his/her SALN within a non-extendible period of three (3) days from receipt of the memorandum.

4. Review and Compliance Committee

- 4.1 There shall be a Review and Compliance Committee (RCC) in the Central Office and National Capital Region (NCR), and in each Regional Office to determine whether the SALNs have been submitted on time, are complete and in proper form.
- 4.2 The following personnel of the HRDMID, HRMO shall constitute the RCC in the Central Office and NCR:

Committee Chairperson:	Imelda V. Clave Chief Administrative Officer Division Chief
Members:	Mark Christopher W. Lagera Administrative Officer IV
	Jimmy O. Roxas Administrative Officer II
	Girly Ann P. Cuison Administrative Officer II

	John Melvin C. Santos Administrative Assistant III
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- 4.3 All Regional Directors shall issue an office order creating the RCC in their respective Regional Offices, and shall furnish the HRMO with copy of the office order.
- 4.4 The RCC shall be guided by the review and compliance procedures provided under CSC Memorandum Circular No. 10, s.2006, as amended.

5. Other Instructions

- 5.1 HRDMID, HRMO shall only receive three (3) original copies of the SALN except for joint-filers whose co-declarants are also employees of the Commission or other government agencies.
- 5.2 Employees are enjoined to keep a copy of their SALN received by the HRDMID, HRMO and shall be responsible in providing their respective Sector/Cluster/Office a photocopy thereof, if necessary.
- 5.3 To facilitate the review process and in order to easily differentiate the original copy from a photocopy of the SALN, employees are encouraged to affix their signatures using blue ink.

6. Sanction

Failure of an official or employee to submit his/her SALN shall be a ground for disciplinary action and is punishable under Rule 10, Section 50 (D) (8) of the 2017 Rules on Administrative Cases in the Civil Service (CSC Resolution No. 1701077 dated July 3, 2017) with the following penalties:

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

Attached are the following annexes to guide you in the filling out of the SALN:

- Annex A - Compilation of CSC Frequently Asked Questions on the Filling Out of the SALN Form
- Annex B - SALN Form Sample Guide
- Annex C - Revised SALN Form as of January 2015
- Annex D - Summary List of Filers (For Regional Office Only)

Strict compliance is hereby enjoined.


LORNA D. CABOCHAN
Assistant Commissioner



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

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

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

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FREQUENTLY ASKED QUESTIONS ON THE SALN

Basic Information

What is the SALN?

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

What is the purpose of the SALN?

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

Who are exempted from filing the SALN Form?

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

When should the SALN be filed?

The SALN should be filed:

1. within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of service;
2. on or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; or
3. within thirty (30) days after separation from the service, statements of which must be reckoned as of his last day of office.

¹Estrella Abid-Babano vs. Executive Secretary, G.R. No. 201176, 28 August 2019.

Legal Bases

What law governs the filing of the SALN Form?

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

What form should be used?

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

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

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH
As of _____
(Required by R.A. 6713)

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

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

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

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

NAME	DATE OF BIRTH	AGE

ASSETS, LIABILITIES AND NET WORTH
(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)

I. ASSETS

a. Real Properties*

DESCRIPTION <small>(e.g. lot, house and lot, construction and improvements, and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED	CURRENT FAIR	ACQUISITION		ACQUISITION COST
			VALUE	MARKET VALUE	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.

Page 1 of _____

2. LIABILITIES*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

NET WORTH : Total Assets less Total Liabilities = _____

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

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS
(If 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 Illas, Belise and Inas)
 I/ We do not know of any relative/s in the government service)

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

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

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

Date: _____

(Signature of Declarant)

(Signature of Co-Declarant/Spouse)

Government Issued ID: _____ Government Issued ID: _____
ID No.: _____ ID No.: _____
Date Issued: _____ Date Issued: _____

SUBSCRIBED AND SWORN to before me this ___day of ___, affiant exhibiting to me the above-stated government issued identification card.

(Person Administering Oath)

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Features of the SALN Form

What are the important features of the SALN form?

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

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

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH
As of _____ (Required by R.A. 6713)

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

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

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

4. In the declaration of real properties, the form requires the exact location of the property.
6. Several portions of the previous form have been removed like the amount and sources of gross income, amount of personal and family expenses and amount of income taxes paid, all of which were required to be declared under RA No. 3019 (Anti-Graft Corrupt Practices Act).
7. The declaration of nature of real properties is no longer required.
8. The subcategories (tangible, intangible) under personal properties were removed.
9. In the present form, the identification of relatives is required to be 'to the best of my knowledge'. All other declarations are required to be 'true and detailed.'

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

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Elias, Balae and Inos)
 I/ We do not know of any relative/s in the government service)

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

Filing of the SALN and Declarant Information

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

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

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

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

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

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

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

Actual presence in the residence of the declarant.

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

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

Declaration of Real and Personal Properties

What is the assessed value and current fair market value?

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

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

Yes.

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

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

How do we declare inherited properties?

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

How should land assets inherited from grandparents be declared?

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

How does an employee declare a co-owned property?

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

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

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

How should payments made for a preselling property be declared?

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

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

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

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

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

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

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

Should a property acquired through rights be declared?

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

Should insurance policies be declared in the SALN?

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

Should pensions be declared in the SALN?

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

Should shares of stock be declared in the SALN?

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

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

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

Should GSIS contributions be declared under personal properties?

GSIS contributions need not be declared.

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

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

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

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

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

Yes.

Do we have to declare minimal valued properties?

Yes, the law does not distinguish.

How do we declare minimal valued properties?

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

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

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

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

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

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

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

Should depreciated or destroyed properties be declared?

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

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

Yes.

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

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

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

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

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

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

It is required by RA No. 6713.

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

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

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

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

1. Property acquired during the marriage by gratuitous title by either spouse, and the fruits as well as the income thereof, if any, unless it is expressly provided by the donor, testator or grantor that they shall form part of the community property;
2. Property for personal and exclusive use of either spouse. However, jewelry shall form part of the community property;
3. Property acquired before the marriage by either spouse who has legitimate descendants by a former marriage, and the fruits as well as the income, if any, of such property.

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

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

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

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

Declaration of Liabilities

How should credit card liabilities be declared?

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

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

Yes, it shall be declared under liabilities.

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

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

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

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

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

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

Declaration of Business Interests and Financial Connections

How do I distinguish between financial connection and business interest?

Business interests refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government, while financial connections refer to declarant's existing connections with any business enterprise or entity, whether as a consultant, adviser and the like, with an expectation of remuneration for services rendered.

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

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

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

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

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

Relatives in the second degree of affinity include the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law and grandson-in-law. Relatives in the third degree of consanguinity include the declarant's nephew, niece, uncle and aunt. Relatives in the third degree of affinity include declarant's nephew-in-law, niece-in-law, uncle-in-law, auntie-in-law. Relatives in the fourth degree of consanguinity include the declarant's first cousin.

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

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

Should elected government officials be declared as relatives?

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

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

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

Signature, Oath

What is the basis of requiring the signature of spouse?

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

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

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

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

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

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

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

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

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

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

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

Who are persons authorized to administer oath?

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

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

Yes.

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

It is not necessary.

Modes of Filing, Deadlines

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

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

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

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

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

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

Issues Pertaining to the Ombudsman and other Agencies

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

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

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

No, the authorization refers only to government agencies.

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

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

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

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

List of Repository Agencies

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

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

² Updated per CSC Resolution No. 1500088 promulgated on 23 January 2015

List of Repository Agencies

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

List of Repository Agencies

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

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of **December 31, 2023**
(Required by R.A. 6713)

Indicative period covered

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

Please check appropriate mode of filing

DECLARANT:

(Family Name) (First Name) (M.I.)

POSITION: _____

ADDRESS:

AGENCY/OFFICE: _____

OFFICE ADDRESS: _____

SPOUSE:

(Family Name) (First Name) (M.I.)

POSITION: _____

AGENCY/OFFICE: _____

OFFICE ADDRESS: _____

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

NAME	DATE OF BIRTH	AGE
_____	_____	_____
_____	_____	_____
_____	_____	_____

ASSETS, LIABILITIES AND NETWORTH

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

1. ASSETS

a. Real Properties*

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

Subtotal: _____

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: _____

TOTAL ASSETS (a+b): _____

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

2. LIABILITIES*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

NET WORTH : Total Assets less Total Liabilities = _____

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

Declare
Net Worth

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

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

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

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

RELATIVES IN THE GOVERNMENT SERVICE

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

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

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

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

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

Date: _____

(Signature of Declarant)

Pls. use
**Blue(*preferably) or
Black ink** in signing and
accomplish the data
completely

(Signature of Co-Declarant/Spouse)

Government Issued ID: _____

ID No.: _____

Date Issued: _____

Government Issued ID: _____

ID No.: _____

Date Issued: _____

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

_____ **Duly
Notarized**

(Person Administering Oath)

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of **December 31, 2023**

(Required by R.A. 6713)

Note: Husband and wife who are both public officials and employees may file the required statements jointly or separately.

Joint Filing Separate Filing Not Applicable

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

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

NAME	DATE OF BIRTH	AGE

ASSETS, LIABILITIES AND NETWORTH

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

1. ASSETS

a. Real Properties*

DESCRIPTION <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
					YEAR	MODE	

Subtotal: _____

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: _____

TOTAL ASSETS (a+b): _____

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

2. LIABILITIES*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

NET WORTH : Total Assets less Total Liabilities = _____

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

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

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

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

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

RELATIVES IN THE GOVERNMENT SERVICE

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

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

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

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

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

Date: _____

(Signature of Declarant)

(Signature of Co-Declarant/Spouse)

Government Issued ID: _____
ID No.: _____
Date Issued: _____

Government Issued ID: _____
ID No.: _____
Date Issued: _____

SUBSCRIBED AND SWORN to before me this ___day of _____, affiant exhibiting to me the above-stated government issued identification card.

(Person Administering Oath)

COMMISSION ON AUDIT
 (Regional Office)**
 Summary List of Filers
 Statement of Assets, Liabilities and Networth
 Calendar Year 2022

No	Employee Number	Lastname	Firstname	Middlename	Ext	TIN	Position	Networth
1	--	--	--	--	--	--	--	--
2	--	--	--	--	--	--	--	--
3	--	--	--	--	--	--	--	--
4	--	--	--	--	--	--	--	--

Summary List of filers

Number of Filers:

4