



Republic of the Philippines  
**Department of Education**  
REGION VIII - EASTERN VISAYAS

January 5, 2026

**OFFICE MEMORANDUM**

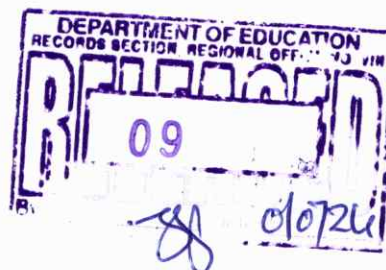
AD-2026- **09**

**SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES,  
AND NETWORTH (SALN) CALENDAR YEAR 2025**

To: **All DepED Regional Office VIII Permanent Employees**

1. Pursuant to Republic Act (R.A.) No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, all government officials and employees are mandated to accomplish and submit their Statement of Assets, Liabilities and Networth (SALN) under oath every end of each Calendar Year.
2. Relative thereto, all permanent employees of this Office are required to submit notarized SALN as of December 31, 2025 in **two (2) original copies** to the Personnel Section on or before **March 31, 2026**.
3. Attached are the new SALN template (Revised 2025), Omnibus Rules on SALN, and Frequently Asked Questions for reference. Editable template can be downloaded through **www.csc.gov.ph**.
4. Failure to timely submit the SALN shall mean exclusion for submission to the Office of the Ombudsman, which may constitute a violation of Section 8 of the aforementioned law, that is punishable by suspension of one (1) month and one (1) day up to six (6) months for the first offense, and dismissal from service for the second offense.
5. For strict compliance.

**RONEL AL K. FIRMO CESO IV**  
Assistant Regional Director  
Office-in-Charge  
Office of the Regional Director



AD-PS-EDR



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SWORN STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH

(As required by R.A. No. 6713)

COMPLIANCE FOR:

☐ Assumption of office as of \_\_\_\_\_ ☐ Annual filing as of December 31, \_\_\_\_\_ ☐ Exit as of \_\_\_\_\_

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

SPOUSES, WHO ARE BOTH PUBLIC OFFICIALS OR EMPLOYEES, MAY FILE THE SALN JOINTLY OR SEPARATELY.  
THE DECLARANT SHALL CHECK THE APPROPRIATE BOX

☐ Joint Filing ☐ Separate Filing ☐ Not Applicable

IF WITH MULTIPLE MARRIAGES, INDICATE NAME(S) OF SPOUSES, OTHERWISE CHECK THE “NOT APPLICABLE” BOX.

☐ Not Applicable

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

NAME OF CHILD AGE

ASSETS, LIABILITIES AND NETWORTH<sup>ii</sup>

(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant’s household)<sup>iii</sup>

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, if available)</small>		YEAR	MODE	

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

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	ACQUISITION COST/ AMOUNT

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

TOTAL ASSETS: \_\_\_\_\_



2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: \_\_\_\_\_

NET WORTH: Total Assets less Total Liabilities = \_\_\_\_\_

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<sup>iv</sup>)

☐ 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

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

\_\_\_\_\_  
Signature of Declarant

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)

<sup>i</sup> Position, Agency, and Address shall only be declared if the spouse is a public official or employee.  
<sup>ii</sup> Additional sheets may be used by the declarant, if necessary.  
<sup>iii</sup> Capital or paraphernal assets, and liabilities of the declarant’s spouse, and properties of children below 18 years of age and living in the declarant’s household shall be disclosed using the additional sheets provided.  
<sup>iv</sup> Balae refers to the parent of one’s son or daughter-in-law; Bilas refers to a brother-in-law’s wife or sister-in-law’s husband; Inso refers to the appellation for the wife of an elder brother or male cousin.

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of \_\_\_\_\_  
(Additional sheet/s for the declarant)

NAME:

(Family Name)

(First Name)

(M.I.)

POSITION:

AGENCY/OFFICE:

ASSETS, LIABILITIES AND NET WORTH

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	ACQUISITION YEAR	ACQUISITION COST/ AMOUNT

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

TOTAL ASSETS: \_\_\_\_\_

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: \_\_\_\_\_

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

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



STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of \_\_\_\_\_

(Additional sheet/s for the exclusive properties of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household)

NAME: \_\_\_\_\_ POSITION: \_\_\_\_\_  
(Family Name) (First Name) (M.I.) AGENCY/OFFICE: \_\_\_\_\_

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

DESCRIPTION <small>(e.g. lot, house and 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	

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	ACQUISITION COST/ AMOUNT

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

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

# OMNIBUS RULES ON THE STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN)

## RULE I PRELIMINARIES

Section 1. **PURPOSE.** Republic Act (R.A.) No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees requires all public officials and employees to accomplish and submit declarations under oath of their assets, liabilities, net worth, and financial and business interests, including those of their spouses<sup>1</sup> and of unmarried children under eighteen (18) years of age living in their household, and to declare to the best of their knowledge their relatives who are in government service. Section 12 of said law vests upon the Civil Service Commission (CSC) the primary responsibility to administer and enforce R.A. No. 6713, and the authority to promulgate the rules and regulations necessary to carry out its provisions.

These Rules prescribe the guidelines in accomplishing, submitting, filing, and access to the Statement of Assets, Liabilities, and Net Worth (SALN).

Section 2. **APPLICABLE LAW AND JURISPRUDENCE.** For purposes of declaring one's assets, liabilities, and net worth in the SALN, the governing law shall be R.A. No. 6713.<sup>2</sup> Relevant Supreme Court decisions on the SALN shall likewise be applicable.

Section 3. **SCOPE.** The public officials<sup>3</sup> and employees of the following departments, agencies, and offices are covered by these Rules:

- a. National and local governments;
- b. State universities and colleges (SUC), local universities and colleges (LUC); and

<sup>1</sup> When spouses are covered by the regime of complete separation of property by law or as agreed prior to the marriage, the separate property of the spouse is not required to be declared by the declarant. (Abid-Babano v. Executive Secretary, G.R. No. 201176, 28 August 2019).

<sup>2</sup> Section 8. x x x (A) *Statements of Assets and Liabilities and Financial Disclosure.* — All public officials and employees, except those who serve in an honorary capacity, laborers and casual or temporary workers, shall file under oath their Statement of Assets, Liabilities and Net Worth and a Disclosure of Business Interests and Financial Connections and those of their spouses and unmarried children under eighteen (18) years of age living in their households.

The two documents shall contain information on the following:

- (a) real property, its improvements, acquisition costs, assessed value, and current fair market value;
- (b) personal property and acquisition cost;
- (c) all other assets such as investments, cash on hand or in banks, stocks, bonds, and the like;
- (d) liabilities, and;
- (e) all business interests and financial connections.

<sup>3</sup> "Public officials" include elective and appointive officials and employees, permanent or temporary, whether in the career or non-career service, including military and police personnel, whether or not they receive compensation, regardless of amount. Section 3(b), R.A. No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.



- c. Government-owned or -controlled corporations (GOCC) with or without an original charter.<sup>4</sup>

Section 4. **EXEMPTION.** The following are exempted<sup>5</sup> from filing the SALN:

- a. Those serving in an honorary capacity;<sup>6</sup>
- b. Laborers;<sup>7</sup> and
- c. Casual or temporary workers.<sup>8</sup>

Section 5. **DEFINITION OF TERMS.** The terms hereunder shall be construed as follows:

- a. **ACQUISITION COST** – refers to the amount of money paid or the value of the thing given in consideration to acquire or own it.
- b. **AFFINITY** – refers to the relationship that a person has with the blood relatives of a spouse by virtue of marriage.<sup>9</sup>
- c. **APPOINTIVE OFFICIAL** – refers to any public official or employee who assumed a position through the issuance of an appointment.<sup>10</sup>
- d. **ASSESSED VALUE** – refers to the amount indicated as the assessed value in the latest available tax declaration of the real property.

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<sup>4</sup> *Government-Owned or -Controlled Corporation (GOCC)* refers to any agency organized as a stock or non-stock 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: Provided, however, That for purposes of this Act, the term "GOCC"- shall include GICP/GCE and GFI as defined herein. Section 3(o), R.A. No. 10149 or the GOCC Governance Act of 2011.

*Government Instrumentalities with Corporate Powers (GICP)/Government Corporate Entities (GCE)* refer to instrumentalities or agencies of the government, which are neither corporations nor agencies integrated within the departmental framework, but vested by law with special functions or jurisdiction, endowed with some if not all corporate powers, administering special funds, and enjoying operational autonomy usually through a charter including, but not limited to, the following: the Manila International Airport Authority (MIAA), the Philippine Ports Authority (PPA), the Philippine Deposit Insurance Corporation (PDIC), the Metropolitan Waterworks and Sewerage System (MWSS), the Laguna Lake Development Authority (LLDA), the Philippine Fisheries Development Authority (PFDA), the Bases Conversion and Development Authority (BCDA), the Cebu Port Authority (CPA), the Cagayan de Oro Port Authority, the San Fernando Port Authority, the Local Water Utilities Administration (LWUA), and the Asian Productivity Organization (APO). Section 3(n), R.A. No. 10149.

*Government Financial Institutions (GFIs)* refer to financial institutions or corporations in which the government directly or indirectly owns majority of the capital stock and which are either: (1) registered with or directly supervised by the Bangko Sentral ng Pilipinas; or (2) collecting or transacting funds or contributions from the public and places them in financial instruments or assets such as deposits, loans, bonds and equity including, but not limited to, the Government Service Insurance System and the Social Security System. Section 3(m), R.A. No. 10149.

<sup>5</sup> Section 8(A), R.A. No. 6713.

<sup>6</sup> Persons working in the government without service credit and without pay.

<sup>7</sup> Public employees who are appointed to Laborer positions as indicated in the appointment papers.

<sup>8</sup> Public official or employee holding a career position under temporary status is required to file the SALN. The term "temporary" as used under this provision and under the provisions of R.A. No. 6713 relates to the nature of work being temporary, and not referring to a "temporary appointment."

<sup>9</sup> *Tiggangay v. Wacas*, A.M. OCA IPI No. 09-3243-RTJ, 1 April 2013.

<sup>10</sup> Refers to the nature of appointment, such as original, promotion, transfer, reemployment, reappointment, reinstatement, demotion, and reclassification. Section 11, 2017 Omnibus Rules on Appointments and Other Human Resource Actions, as amended.



- e. **ASSETS** – include property that is within or outside the Philippines, whether real or personal, whether used in trade or business.
- f. **BALAE** – refers to the parent of one's son or daughter-in-law.
- g. **BILAS** – refers to a brother-in-law's wife or sister-in-law's husband.
- h. **BUSINESS INTERESTS** – refer to an existing interest in any business enterprise or entity, whether conducted online or through physical stores, aside from one's income from the government.
- i. **CAPITAL PROPERTY** – refers to the property exclusively owned by the husband.<sup>11</sup>
- j. **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.<sup>12</sup>
- k. **CONJUGAL PARTNERSHIP OF GAINS** – By means of the conjugal partnership of gains, the husband and wife place in a common fund the proceeds, products, fruits, and income from their separate properties and those acquired by either or both spouses from their efforts or by chance, and upon dissolution of the marriage or of the partnership, the net gains or benefits obtained by either or both spouses shall be divided equally between them, unless otherwise agreed in the marriage settlements.<sup>13</sup> The provisions of the Family Code of the Philippines (FCP) shall also apply to conjugal partnerships of gains already established between spouses before its effectivity, without prejudice to vested rights already acquired.<sup>14</sup>
- l. **CONJUGAL PARTNERSHIP PROPERTY** – refers to all properties acquired during the marriage, whether the acquisition appears to have been made, contracted

<sup>11</sup> Article 91, FCP. Unless otherwise provided in this Chapter or in the marriage settlements, the community property shall consist of all the property owned by the spouses at the time of the celebration of the marriage or acquired thereafter.

Article 92, FCP. 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.

<sup>12</sup> Please see Footnote No. 11.

<sup>13</sup> Chapter 4, Conjugal Partnership of Gains, FCP.

Article 109, FCP. The following shall be the exclusive property of each spouse:

- 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. (148a)

Article 110, FCP. The spouses retain the ownership, possession, administration and enjoyment of their exclusive properties.

Article 113, FCP. Property donated or left by will to the spouses, jointly and with designation of determinate shares, shall pertain to the donee-spouses as his or her own exclusive property, and in the absence of designation, share and share alike, without prejudice to the right of accretion when proper.

<sup>14</sup> Article 105, FCP. In case the future spouses agree in the marriage settlements that the regime of conjugal partnership gains shall govern their property relations during marriage, the provisions in this Chapter shall be of supplementary application.

The provisions of this Chapter shall also apply to conjugal partnerships of gains already established between spouses before the effectivity of this Code, without prejudice to vested rights already acquired in accordance with the Civil Code or other laws, as provided in Article 256.



or registered in the name of one or both spouses, is presumed to be conjugal unless the contrary is proved.<sup>15</sup>

- m. **CONSANGUINITY** – refers to the relationship by blood of persons descended from the same stock or common ancestor.<sup>16</sup>
- n. **CONTRACT OF SALE** – is an agreement where one of the contracting parties obligates himself to transfer ownership and to deliver a determinate thing, and the other to pay therefore a price certain in money or its equivalent.
- o. **CONTRACT TO SELL** – is a bilateral contract whereby the prospective seller, while expressly reserving the ownership of the subject property despite delivery thereof to the prospective buyer, binds himself to sell the said property exclusively to the prospective buyer upon fulfillment of the condition agreed upon, that is, full payment of the purchase price.<sup>17</sup>
- p. **DIGITAL SUBMISSION** – refers to the submission of the collated SALNs by the department, agency, or office to the proper repository agency through the use of USB flash drives, compact discs, and other data storage devices.
- q. **DULY EXECUTED SALN** – refers to a SALN that is personally signed under oath before an administering officer or notary public, or executed through online oath-taking as recognized under Rule VIII hereof.
- r. **ELECTIVE OFFICIAL** – refers to an official who assumes a position by virtue of an election.
- s. **ELECTRONIC SALN** – refers to a duly executed SALN filed by the declarant to the concerned department, office, or agency via online means.
- t. **ELECTRONIC SIGNATURE** – refers to any distinctive mark, characteristic, and/or sound in electronic form, representing the identity of a person and attached to or logically associated with the electronic data message or electronic document or any methodology or procedures employed or adopted by a person and executed or adopted by such person with the intention of authenticating or approving an electronic data message or electronic document.<sup>18</sup>
- u. **FAIR MARKET VALUE** – refers to the amount indicated as market value in the latest available tax declaration of the property.
- v. **FINANCIAL CONNECTIONS** – refer to existing connections with any business enterprise, or entity, whether as a consultant, adviser, and the like, with an expectation of remuneration for services rendered.
- w. **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.
- x. **INSO** – refers to the appellation for the wife of an elder brother or male cousin.<sup>19</sup>
- y. **LIABILITY** – refers to a present obligation arising from past events, the settlement of which is expected to result in an outflow from one's resources embodying economic benefits.<sup>20</sup>
- z. **NET WORTH** – is the sum of all assets (real and personal) less total liabilities.

<sup>15</sup> Article 116, FCP.

<sup>16</sup> Consanguinity. (n.d.). *The Law Dictionary*. <https://thelawdictionary.org/?s=consanguinity>. Accessed 7 July 2022.

<sup>17</sup> Ursal v. Court of Appeals, et al., G.R. No. 142411, 14 October 2005.

<sup>18</sup> Section 5 (e), R.A. No. 8792 or the Electronic Commerce Act.

<sup>19</sup> Bansa.org, (n.d.). Tagalog English dictionary. <http://www.bansa.org/dictionaries>. Accessed 4 March 2020; Northern Illinois University. (n.d.), Tagalog dictionary. SEAsite. <http://www.seasite.niu.edu/Tagalog/Dictionary/diction.htm>. Accessed 4 Mar. 2020.

<sup>20</sup> Millan, Z. (2016). Intermediate financial accounting: Part 2.

- aa. **ONLINE SUBMISSION** – refers to the submission of the collated SALNs by the department, agency, or office to the proper repository agency through online means, such as but not limited to transmittal through electronic mail or uploading in cloud storage.
- bb. **PARAPHERNAL PROPERTY** – refers to the property exclusively owned by the wife.<sup>21</sup>
- cc. **PERSONAL PROPERTY** – refers to all things that are movable or those which can be transported from place to place without impairment of the real property to which they are fixed.<sup>22</sup>
- dd. **PHYSICAL SUBMISSION** – refers to the submission of the collated SALNs by the department, agency, or office to the proper repository agency in hard or printed copy.
- ee. **POSITION** – refers to the position title appearing in the appointment paper of the declarant for appointive officials and the position declared in the certificate of qualification and assumption of the declarant for elective officials. For uniformed personnel, such as those under the Philippine National Police, Armed Forces of the Philippines, and the like, their position shall refer to their rank as indicated in the appointment paper.
- ff. **REAL PROPERTY** – refers to property, which is immovable by nature,<sup>23</sup> including improvements introduced therein.
- gg. **SPOUSES** – refers to a man and a woman under a validly existing marriage.

## RULE II

### BASIC INFORMATION ON THE FILING OF THE SALN

Section 6. **FORM.** The declarant shall use the appropriate 2025 SALN Form<sup>24</sup> and the following additional sheets<sup>25</sup> as prescribed by the CSC:

- a. 2025 SALN Form AS-1 (Declarant);
- b. 2025 SALN Form AS-2 (Spouse and Children).

Section 7. **WHEN TO FILE.** The SALN must be filed by the declarant:

- a. Within thirty (30) days after assumption of office, statements of which must be reckoned as of declarant's first day of service;
- b. On or before April 30 of every year thereafter, statements of which must be reckoned as of December 31 of the preceding year; and
- c. Within thirty (30) days after separation from the service, statements of which must be reckoned as of the declarant's last day of office.<sup>26</sup>

Public officials and employees who assumed their office in a given year shall no longer be required to comply with Section 7 (b) of this Rule in the said year of assumption of office.

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<sup>21</sup> FCP, supra note 11, at 92.

<sup>22</sup> Article 416, The Civil Code of the Philippines.

<sup>23</sup> Article 415, The Civil Code of the Philippines.

<sup>24</sup> Annex A.

<sup>25</sup> Annexes B and C.

<sup>26</sup> Section 8 (A) (par. 3), R.A. No. 6713; Section 1(b), Rule VII, Rules Implementing R.A. No. 6713.



Section 8. **RE-ENTRY TO GOVERNMENT SERVICE.** The re-entry of any public official or employee to government service, such as the re-election of officials and reemployment,<sup>27</sup> shall be considered as another assumption of office.

Section 9. **JOINT AND SEPARATE FILING.** Spouses, who are both public officials and employees, shall have the option to file their SALN either jointly or separately,<sup>28</sup> except as otherwise provided in these Rules. The choice shall be indicated in their respective SALNs.

Spouses who are public officials or employees but separated in fact or legally separated are still considered to have marriage bonds. They shall have the option to file their SALN jointly or separately.

Section 10. **NOT APPLICABLE.** In case the declarant is single, married but whose spouse is not in the government service, widowed, divorced under the Code of Muslim Personal Laws of the Philippines,<sup>29</sup> and those whose marriages were legally annulled or declared a nullity under the FCP, the declarant shall mark the box labeled "Not Applicable."

Section 11. **SEPARATE FILING.** In case the declarant has more than one wife, as allowed under existing laws, he shall file his SALN separately if more than one wife is a public official or employee. In case only one wife is a public official or employee, the declarant shall have the option to jointly or separately file the SALN. In addition to the declarations required under these Rules, the declarant shall also declare the names of his wives.

If the declarant is the wife of a public official or employee who has more than one wife, she shall separately file the SALN.<sup>30</sup>

Section 12. **NAME OF DECLARANT'S SPOUSE.** The declarant shall provide the name of his/her spouse. However, the declarant is not required to disclose the spouse's job title, office, and office address, except when the spouse is also a public official or employee.

Section 13. **CHILDREN.** The declarant must provide the information required for the declarant's unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate. The children referred to above shall be considered living in the declarant's household regardless of whether the child is physically present in the household or not, as long as said child is dependent on the declarant for support.

Section 14. **CIVIL STATUS.** The change of civil status of the declarant after the following dates of submission of the SALN shall not affect the nature of the properties declared:

- a. The date of assumption for the declarant entering government service;
- b. December 31 of the preceding year for the annual filing by the declarant; and

<sup>27</sup> Reemployment presupposes a gap in the service. Thus, all personnel movements which do not result in a gap in the service are excluded from this provision.

<sup>28</sup> Section 8, R.A. No. 6713.

<sup>29</sup> Article 45, Chapter III, Presidential Decree No. 1083, s. 1977.

<sup>30</sup> When spouses are covered by the regime of complete separation of property by law or as agreed prior to the marriage, the separate property of the spouse is not required to be declared by the declarant. (*Abid-Babano v. Executive Secretary*, G.R. No. 201176, 28 August 2019).

- c. The date of separation for the declarant leaving government service.

**RULE III  
ASSETS, LIABILITIES, AND NET WORTH**

**TITLE A – ASSETS**

Section 15. **SPECIFIC DESCRIPTION.** In describing real and personal property, specific details are not required, such as the original/transfer/condominium certificate of title number, plate number, motor engine number, and bank account number.

**SUBTITLE 1  
REAL PROPERTY**

Section 16. **REAL PROPERTY.** All real properties<sup>31</sup> of the declarant shall be declared in the SALN.

Section 17. **CLASSIFICATION.** For purposes of the SALN, the kind of real property is classified according to its use, that is, residential, commercial, agricultural, industrial, mixed-use, and the like.

Section 18. **DETAILS.** The declaration of a real property shall include its description, kind, exact location, year and mode of acquisition, assessed value, fair market value, and acquisition cost or expenses incurred, as the case may be.<sup>32</sup>

Section 19. **DESCRIPTION.** The declarant shall indicate a description of the real property, whether it is land only or land with a building, a house and lot, a condominium unit, a parking lot, or an improvement such as an extension or garage, and the like.

Section 20. **LOCATION.** The location of the real property shall be indicated as such in a manner by which the said property may be easily located, such as, but not limited to barangay for agricultural lands and street or name of subdivision for residential properties.

Section 21. **NO TAX DECLARATION.** In case the tax declaration is not readily available to the declarant, the spouse, and the children, the assessed and fair market value may be based on other government sources or means, such as, but not limited to, information obtained from the Assessor's Office of the local government having jurisdiction over the real property concerned.

In case there is no tax declaration for the property, such as memorial lots and columbarium units, the declarant shall indicate "Not Applicable" or "N/A" for the assessed and fair market values of the property.

<sup>31</sup> Article 415, The Civil Code of the Philippines.

<sup>32</sup> Section 8(A) – x x x The two documents shall contain information on the following:

(a) real property, its improvements, acquisition costs, assessed value and current fair market value; (R.A. No. 6713).





Section 22. **ABSENCE OF VALUE IN THE TAX DECLARATION.** In case the latest available tax declaration does not indicate the market value, the declarant shall base the market value on other government sources, such as, but not limited to, market value as inquired with the Assessor's Office or the zonal value issued by the Bureau of Internal Revenue (BIR).

Section 23. **TITLED AND REGISTERED PROPERTIES.** The declarant shall declare any real properties that are already titled or registered under the declarant's name, the name of the declarant's spouse, if required, or under the name of the declarant's children below 18 years of age and living in the declarant's household, except as provided in the succeeding paragraphs.

Section 24. **ACQUIRED PROPERTIES.** Real properties already covered by a deed of sale, deed of donation, or subject of an extra-judicial settlement of estate but not yet registered under the declarant's name, name of the declarant's spouse, if required, or the name of the declarant's unmarried children below 18 years of age and living in the declarant's household, shall also be disclosed.

Section 25. **CONVEYED PROPERTY.** The real property of the declarant, the spouse or unmarried child below 18 years of age and living in the declarant's household already conveyed to another person through a deed of absolute sale or perfected donation, even if not yet registered under that person's name, shall not be declared in the SALN.

Section 26. **INHERITANCE.** Inherited real property of the declarant shall be declared although not yet registered under his/her name. If the declarant inherited such real property with other co-heirs, he/she shall declare his/her proportionate share under the description of the property.

Section 27. **IMPROVEMENTS.** In declaring an improvement to the land, the declarant shall declare it separately from the land to which it is attached.

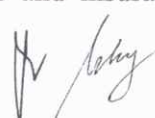
Section 28. **ACQUISITION COST; IMPROVEMENT.** The acquisition cost of the improvement shall refer to the total amount of expenses incurred, which shall include the cost of labor and the materials, to introduce the improvement on real property, or the amount indicated in the latest available tax declaration, if there is any.

## **SUBTITLE 2 PERSONAL PROPERTY**

Section 29. **PERSONAL PROPERTY.** All personal properties of the declarant shall be declared in the SALN.

Section 30. **INCLUSION.** Personal property refers to jewelry, appliances, furniture, motor vehicles, and other tangible/movable properties of value. This shall also include investments or other assets, such as cash on hand or in the bank, negotiable instruments, securities, stocks, bonds, and the like.

Section 31. **INVESTMENT.** Investment shall also refer to memorial plans, pre-need plans, and other investment funds, such as provident funds and insurance contracts with attached investments.



Section 32. **DETAILS.** Declaration of personal properties shall include the mode, year, and cost of acquisition, or the value or amount in case of money.

Section 33. **COLLECTIVE DECLARATION.** Personal properties collectively acquired, or of the same nature and kind, may be declared generally or collectively. In this case, the declarant may write/indicate "various years" under the column for Year Acquired and "various modes" under the column Mode of Acquisition

Section 34. **INDIVIDUAL DECLARATION OF REGISTERED PERSONAL PROPERTY.** Personal property registered with the appropriate government agency, such as, but not limited to, motor vehicles, boats, aircraft, and firearms, shall be declared individually.

Section 35. **FOREIGN CURRENCY.** Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency, shall be converted, for purposes of declaration, into the corresponding Philippine currency equivalent at the rate of exchange prevailing:

- a. On the date of assumption to office, for those entering government service;
- b. As of December 31 of the preceding calendar year for the annual filing; and
- c. On the date of separation from the service for those leaving the government service.

Section 36. **CASH DECLARATION.** The amount of money/cash in bank to be declared should be the last balance:

- a. On the date of assumption for those entering government service;
- b. As of December 31 of the preceding year for the annual filing; and
- c. On the date of separation for those leaving government service.

### SUBTITLE 3 COMMON PROVISIONS ON REAL AND PERSONAL PROPERTY

Section 37. **CO-OWNED PROPERTY.** In the case of a property that is co-owned with other individuals, the declarant shall disclose the proportionate amount of his/her share in the property *vis-à-vis* the acquisition cost of the property.

Section 38. **PROPERTY SUBJECT OF CONTRACT TO SELL.** With regard to a property subject to a contract to sell, only the amount already paid shall be declared under personal property, as a form of investment. The amount already paid shall be reckoned from:

- a. The date of assumption for those entering government service;
- b. December 31 of the preceding year for the annual filing; and
- c. The date of separation for those leaving government service.

Section 39. **PROPERTIES SUBJECT TO A CONTRACT OF SALE.** Properties covered by a duly executed contract of sale shall be declared in the SALN. The actual purchase price as indicated in the contract of sale shall be declared as the acquisition cost of the property.





Section 40. **MORTGAGED PROPERTY.** A property that is subject to a contract of sale and is covered by either a chattel or real estate mortgage shall be declared in the SALN. 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 reckoned from:

- a. The date of assumption for those entering government service;
- b. December 31 of the preceding year for the annual filing; and
- c. The date of separation for those leaving government service.

Section 41. **DEPRECIATION.** The depreciation cost is not considered in determining the acquisition cost of real or personal property.

Section 42. **REGISTERED PROPERTY.** Real or personal property registered under the name of the declarant, the spouse, and unmarried children below 18 years of age living in the declarant's household, in whatever capacity, shall be declared in the SALN subject to Sections 37, 40, 53, and 54 hereof.

Section 43. **BENEFICIAL USE.** Beneficial use, or the right to utilize real or personal property to gain profit, advantage, or enjoyment from it, is not considered an asset for purposes of SALN.

Section 44. **GRATUITOUSLY GIVEN.** In the case of a property received gratuitously, e.g., donation or inheritance, no acquisition cost shall be declared. However, the fair market value and the assessed value of donated or inherited real properties, as found in the latest available tax declaration thereof, must be declared. When the inheritance consists of cash, the amount of the money received shall be declared either as cash on hand or in bank.

Section 45. **PRIZES AND WINNINGS.** Prizes or winnings resulting from any game shall be declared whether real or personal property. When the prizes or winnings are real or personal property, no acquisition cost shall be declared. Prizes or winnings should be clearly described under personal property to specify how they were acquired. However, when the prize or winning consists of cash, the amount of money received shall be declared either as cash on hand or in bank.

## TITLE B – LIABILITY

Section 46. **LIABILITY.** All liabilities of the declarant shall be declared in the SALN. It shall not include pre-determined obligations<sup>33</sup> that the declarant, the spouse, or children below 18 years of age living in the declarant's household, entered into by a contract such as, but not limited to, a contract to sell or insurance obligation.

Section 47. **DETAILS.** The nature of liability, the name of the creditor, and the outstanding balance shall be indicated. The liability includes not only those incurred by the declarant but also those of the spouse and unmarried children below eighteen (18) years of age living in the declarant's household.

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<sup>33</sup> For purposes of the SALN, pre-determined obligation refers to an obligation where there is no transfer of asset yet.

Section 48. **NATURE OF LIABILITY.** The 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 loans, and the like.

Section 49. **UNPAID BILLS.** Unpaid bills shall be considered as a liability if the same remains unpaid as of:

- a. Date of assumption to the office for those entering government service;
- b. December 31 of the preceding year for the annual filing of the SALN; and
- c. Date of separation from the service for those leaving government service.

Section 50. **OUTSTANDING BALANCE.** Outstanding balance refers to the amount of money that one still owes on the loan or obligation as of:

- a. Date of assumption to the office for those entering government service;
- b. December 31 of the preceding year for the annual filing of the SALN; and
- c. Date of separation from the service for those leaving government service.

### **TITLE C – COMPUTATION OF NET WORTH**

Section 51. **NET WORTH.** The net worth shall be computed using the acquisition costs or amount/value of total assets (real and personal) less total liabilities.

Section 52. **NEGATIVE NET WORTH.** Negative net worth results when the total liabilities exceed the total assets of the declarant.

Section 53. **EXCLUSION FROM THE COMPUTATION.** In all instances, the asset or property and liability of unmarried children below 18 years of age living in the declarant's household shall be excluded from the computation of the net worth of the declarant.

If the spouse of the declarant is not a public official or employee, the spouse's paraphernal or capital property shall not be declared in the SALN and shall not be included in the computation of the declarant's net worth.<sup>34</sup>

Section 54. **SEPARATE FILING; EXCLUSIVE PROPERTY.** In case of separate filing, the paraphernal or capital property of the declarant's spouse shall not be declared and shall not be included in the computation of the declarant's net worth.<sup>35</sup>

Section 55. **JOINT FILING; EXCLUSIVE PROPERTY.** In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital property.

Section 56. **JOINT FILING; NET WORTH.** In case of joint filing, the declarant's total net worth shall include that of the spouse.

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<sup>34</sup> When spouses are covered by the regime of complete separation of property by law or as agreed prior to the marriage, the separate property of the spouse is not required to be declared by the declarant. (Abid-Babano v. Executive Secretary, G.R. No. 201176, 28 August 2019)

<sup>35</sup> *Ibid.*





Section 57. **PROPERTY RELATIONS OF HUSBAND AND WIFE.** In the absence of any marriage settlement, the property relations of the spouses shall be governed by the rules on the absolute community of property under the FCP.<sup>36</sup> When marriage was contracted before the effectivity date of the FCP on 3 August 1988,<sup>37</sup> and there is no marriage settlement between the spouses, their property relations shall be covered by the rules on the conjugal partnership of gains.<sup>38</sup>

Section 58. **COMMUNITY PROPERTY AND CONJUGAL PARTNERSHIP PROPERTY.** Regardless of the manner of the filing of the SALN, the community property or conjugal partnership property of the spouses as declared shall be included in the computation of the declarant's net worth.

#### **RULE IV FINANCIAL CONNECTIONS AND BUSINESS INTERESTS**

Section 59. **DECLARATION.** The declarant shall declare any existing interest or connection in a business enterprise or entity. The declarant shall also indicate the business address, nature of business interest and/or financial connection, and date of acquisition of interest or connection.

Any existing interest or connection in a business enterprise or entity of the declarant's spouse and unmarried children below eighteen (18) years of age living in the declarant's household shall also be declared.

Section 60. **NO BUSINESS INTEREST OR FINANCIAL CONNECTION.** In case there is no existing business interest or financial connection in any business enterprise or entity, the declarant shall mark the appropriate box in the form.

Section 61. **BUSINESS INTEREST.** Shares in cooperatives and shares or shareholdings in stock corporations and similar entities are considered business interests.

Section 62. **NATURE OF BUSINESS INTEREST/FINANCIAL CONNECTION.** 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.

#### **RULE V RELATIVES IN THE GOVERNMENT**

Section 63. **DECLARATION.** The declarant shall disclose to the best of his/her knowledge his/her relatives in the government. The disclosure shall also state the relationship

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<sup>36</sup> Article 47, FCP.

<sup>37</sup> Memorandum Circular No. 85, s. 1988.

<sup>38</sup> Article 119, The Civil Code of the Philippines. The future spouses may in the marriage settlements agree upon absolute or relative community of property, or upon complete separation of property, or upon any other regime. In the absence of marriage settlements, or when the same are void, the system of relative community or conjugal partnership of gains as established in this Code, shall govern the property relations between the husband and wife.

with the relative, the position of the relative, as well as the name and the address of the office/agency.

Section 64. **RELATIVES IN THE GOVERNMENT DEFINED.** The term “relatives in the government” refers to the declarant’s relatives up to the fourth civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso*, and *balae*.<sup>39</sup>

Section 65. **FIRST DEGREE.** 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, mother-in-law, son-in-law, and daughter-in-law.

Section 66. **SECOND DEGREE.** 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.

Section 67. **THIRD DEGREE.** Relatives in the third degree of consanguinity include the declarant’s nephew, niece, uncle, and aunt. Relatives in the third degree of affinity include the declarant’s nephew-in-law, niece-in-law, uncle-in-law, and auntie-in-law.

Section 68. **FOURTH DEGREE.** Relatives in the fourth degree of consanguinity include the declarant’s first cousin.

Section 69. **NO RELATIVE.** In case the declarant does not know of any relative in the government within the fourth civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*, the declarant shall mark the appropriate box in the form.<sup>40</sup>

## **RULE VI OTHER MATTERS**

Section 70. **PAGINATION.** To prevent unauthorized insertion or removal of any page, each page shall be numbered as “Page 1 of [total pages],” “Page 2 of [total pages], and so on.

Section 71. **SIGNATURE.** If the spouses are filing jointly, they shall sign in the spaces provided below the certification. If they are filing separately, the declarant’s spouse shall not be required to sign the SALN.

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<sup>39</sup> Definition under R.A. No. 6713.

<sup>40</sup> Section 59. Nepotism. (1) All appointments in the national, provincial, city and municipal governments or in any branch or instrumentality thereof, including government-owned or -controlled corporations, made in favor of a relative of the appointing or recommending authority, or of the chief of the bureau or office, or of the persons exercising immediate supervision over him, are hereby prohibited. Executive Order (E.O.) No. 292 – Administrative Code of 1987.

Section 91. *Statement of Assets and Liabilities.* - (a) Officials and employees of local government units shall file sworn statements of assets, liabilities and net worth, lists of relatives within the fourth civil degree of consanguinity or affinity in government service, financial and business interests, and personnel data sheets as required by law. R.A. No. 7160 – Local Government Code of 1991.



Section 72. **SIGNATURE; PRIVATE INDIVIDUAL.** The spouse of a public official or employee, who is not in government service, shall not be required to sign the SALN of said public official or employee.

Section 73. **HEAD OF AGENCY.** The head of the agency shall include the head of department, agency, or office, and/or the head of regional offices of such agency/office.

Section 74. **ADMINISTERING OF OATH IN THE SALN.** The head of the agency has the authority to administer oaths and delegate such authority.

Section 75. **ADMINISTERING OF OATH; DELEGATION.** The head of the agency may delegate the authority to administer oath to any other public official or employee within his/her jurisdiction, such as regional directors, branch heads, and the like, considering the time limitation of the head of the agency and the number of public officials and employees of the agency. Under special circumstances, the authority to administer an oath may be delegated to a subordinate employee, such as when the declarant is on study leave abroad or assigned to a remote area. The delegation of authority to administer an oath must be in writing.

Section 76. **NOTARY PUBLIC.** The public official or employee may have the SALN administered under oath before a notary public or any other person authorized by law to administer an oath.

Section 77. **OTHER PERSONS AUTHORIZED TO ADMINISTER OATH.** The following officers have general authority to administer oaths: President; Vice President; Members and Secretaries of both Houses of Congress; Members of the Judiciary; Secretaries of Departments; provincial governors; city mayors; municipal mayors; bureau directors; regional directors; clerks of courts; registrars of deeds; other civilian officers in the public service of the government of the Philippines whose appointments are vested in the President and are subject to confirmation by the Commission on Appointments; all other constitutional officers; and punong barangays.<sup>41</sup>

Section 78. **AFFIRMATION OR OATH.** Affirmation or oath refers to an act in which an individual on a single occasion appears in person before the notary public or the person authorized to administer the oath, is personally known to the latter or identified through competent evidence of identity and avows under penalty of law to the whole truth of the contents of the instrument or document.<sup>42</sup>

Section 79. **BLANK SPACE.** The declarant is strictly required to accomplish all applicable information in the SALN. Otherwise, such items should be marked with "N/A" or "not applicable."

Section 80. **MANNER OF ACCOMPLISHING THE SALN.** The accomplished form may be handwritten, computerized, or typewritten, provided the signature of the declarant is original. The declarant is required to write legibly if he/she chooses to accomplish the form by handwriting.

<sup>41</sup> Section 41, E.O. No. 292 (Administrative Code of 1987, as amended by R.A. No. 10755).

<sup>42</sup> 2004 Rules on Notarial Practice (A.M. No. 02-8-13-SC).

In the case of remote filing under Rule VIII of these Rules, an electronic or digital signature shall be considered an original signature.

Section 81. **JOINT FILING.** In case of joint filing, the SALN may be reproduced as needed, without the need for interchanging the names of the declarant and the spouse/co-declarant, and submitted as such to their respective agencies, provided the signatures of the declarant and the spouse are original on all SALNs.

Section 82. **ADDITIONAL SHEET.** The additional sheet<sup>43</sup> may be used by the declarant under the following circumstances:

- a. The space provided in the SALN is not sufficient for the declarations required;
- b. The property to be declared is the exclusive property of the spouse; and
- c. The property to be declared is the property of unmarried children below 18 years of age living in the declarant's household.

The additional sheet shall indicate the name of the declarant, his/her position and agency name, the year covered by the SALN, and shall be signed on each page.

Section 83. **FORM ALTERATION.** Minor alteration to the electronic format of the SALN may be allowed provided that the content on the first and second pages and the additional sheet of the SALN shall be retained after such alteration. Such alterations may include adding or deleting one row or more on one table to accommodate one or more entries to another table.

Section 84. **UNNECESSARY MARKING.** No unnecessary marking shall be made on the form.

Section 85. **SIGNATURE.** All pages of the SALN shall be signed or initialed by the declarant.

Section 86. **COPIES OF SALN.** All officials and employees shall submit three original copies of the SALN to the Human Resource Management Office (HRMO) or its equivalent office in the department, agency, or office. The first copy shall be given to the review and compliance committee for transmittal to the repository agency, the second copy shall be filed in the 201 File of the declarant, and the third copy shall be given to the declarant as a personal copy.

## **RULE VII**

### **REVIEW AND COMPLIANCE PROCEDURE AFTER FILING OF THE SALN WITH THE DEPARTMENT, AGENCY, OR OFFICE OF THE DECLARANT**

Section 87. **FILING OF THE SALN.** The SALN shall be filed with the HRMO or its equivalent of the department, agency, or office of the declarant, through the designated Human Resource Management (HRM) Officer.

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<sup>43</sup> This shall refer to the prescribed additional sheet forms of the CSC which include 2025 SALN Form AS-1 (Declarant) and 2025 SALN Form AS-2 (Spouse and Children).



Section 88. **COMPLIANCE PROCEDURE.** All heads of the department, agency, or office shall establish procedures for the review of SALNs to determine whether said statements which have been submitted on time are complete and are in proper form. It shall include the constitution of the review and compliance committee, which shall be tasked to perform the review of SALNs.

The procedure shall be approved by a majority of the members of the House concerned in the case of the legislative branch, the Secretary of Justice in the case of the executive branch, and the Chief Justice of the Supreme Court in the case of the judicial department.

In the case of constitutional bodies, the procedure shall be approved by the commission concerned or its head of office, if not a collegial body.

Section 89. **OPINION.** The duly constituted review and compliance committees of the department, agency, or office shall have the power within their respective jurisdictions to render a written opinion interpreting the provisions of R.A. No. 6713 pertaining to compliance with the requirement to file the SALN by public officials and employees.

The opinion is subject to the approval by a majority of the members of the House concerned in the case of the legislative branch; the Secretary of Justice in the case of the executive branch; and the Chief Justice of the Supreme Court in the case of the judicial department.

In the case of constitutional bodies, the opinion shall be approved by the commission concerned or its head of office, if not a collegial body.

Section 90. **GOOD FAITH.** The public official or employee to whom an opinion is rendered, and any other public official or employee involved in a similar factual situation, and who, after issuance of the opinion, acts in good faith in accordance with it shall not be subject to any sanction under R.A. No. 6713.

Section 91. **SUBMISSION TO THE CSC.** Upon approval of the procedure, the head of the department, agency, or office shall furnish the CSC with a copy thereof.

Section 92. **CORRECTIVE ACTION.** In the event a determination is made that a statement is not so filed following these Rules, the review and compliance committee shall so inform the public official or employee concerned and direct him/her to take the necessary corrective action.

Section 93. **MINOR CORRECTION.** Minor correction pertains to corrective action at the initiative of the declarant on a typographical error, mathematical rectification, and explanation of disclosed entries.<sup>44</sup>

Section 94. **SUBSTANTIAL CORRECTION.** Substantial correction pertains to corrective actions at the initiative of the declarant on hidden, undisclosed, or undeclared assets, liabilities, business interests, and financial connections of the declarant.<sup>45</sup>

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<sup>44</sup> Navarro v. OMB and DOF-RIPS, G.R. No. 210128, 17 August 2016.

<sup>45</sup> *Ibid.*



Section 95. **CORRECTION; WHEN ALLOWED.** Minor and substantial correction to the SALN is allowed after filing with the department, agency, or office concerned and during the implementation of its SALN review and compliance procedure.

Section 96. **CORRECTIVE ACTION AFTER SUBMISSION TO REPOSITORY AGENCY.** Upon submission of the original SALNs with the repository agency (as outlined under Rule IX), corrections or amendments in the entries, upon the initiative of the declarant, shall no longer be allowed.

In the subsequent compliance on the filing of the SALN, any correction of entries the non-disclosure of which was unintended or made in good faith shall be deemed a correction of the previous SALN/s.

Section 97. **PROSECUTION OF CASE.** The review and compliance procedure including the notification that may be given by the committee concerned in the course thereof is not a prerequisite to the filing of administrative charges for false declaration or concealment in the declarant's SALN. The declarant is responsible for declaring the required information with or without notice.

Section 98. **ASSUMPTION AND EXIT SALN.** The review and compliance of SALNs submitted after assumption to or separation from office shall be performed by the HRMO or the committee designated to review such accomplished SALNs.

## **RULE VIII**

### **PROCEDURE IN THE DIGITAL FILING AND SUBMISSION OF THE SALN**

Section 99. **DIGITAL FILING AND SUBMISSION.** The following additional procedure shall apply in the filing and submission of the SALN by online or digital means. This Rule allows the use of electronic signatures, online oath-taking in the SALN, online filing of the SALN, and digital submission to repository agencies.

In cases where the declarant is officially out of the office at or around the time of the filing of the SALN, the remote filing of the SALN shall be allowed following the procedure set forth in this Rule.

In all circumstances, the department, agency, or office may also submit the collected SALNs electronically, subject to existing rules of their respective repository agencies.

Section 100. **ONLINE OATH-TAKING.** In addition to the personal administration and taking of the oath, the online oath-taking of the SALN shall be allowed subject to the following steps:

- a. The Administering Officer or the declarant initiates a virtual meeting between them, as the case may be, through a virtual meeting/conference platform with a built-in recording feature such as but not limited to Microsoft Teams, Zoom, Google Meet, or Skype.
- b. The Administering Officer reviews the declarant's evidence of identity via video, if not personally known to the Administering Officer.



- c. The declarant executes the SALN and affirms the same as his/her free act and deed, and that the contents thereof are true and correct. The declarant shall execute the SALN by affixing the electronic signature to the electronic SALN, or wet ink signature to the physical SALN. The execution or placing of signature shall be done within sight of the Administering Officer during the virtual meeting.

If what is used is an electronic signature, the declarant is required to screen share during the virtual meeting for the Administering Officer to see the declarant placing the electronic signature in the SALN.

In affixing the electronic signature, the declarant may use a word processing document or a Portable Document Format (PDF), provided that the SALN to be transmitted to the Administering Officer is in PDF.

In the case of joint filing of the SALN, where spouses who are both government employees jointly file their SALN, the declarant and co-declarant are required to be present in the virtual meeting to affix or place their respective signatures. In the case of separate filing, the declarant's spouse may be present during the online oath-taking.

The Original shall refer to the electronic SALN or physical SALN, as the case may be.

- d. On the same day, the declarant shall transmit the Original to the Administering Officer through electronic means. For purposes of transmittal to the Administering Officer, this shall refer to the file itself for electronic SALN, while for physical SALN, it shall refer to the scanned and converted to electronic copy of the Original physical SALN.

The transmitted copy of the SALN shall be in PDF.

- e. The Administering Officer may use an electronic signature or wet ink signature in acknowledging the SALN.

In case of electronic signature, the Administering Officer completes/signs the acknowledgment by affixing his/her electronic signature to the copy of the Original sent by the declarant.

In case of wet ink signature, the Administering Officer prints the copy of the Original sent by the declarant, completes/signs the acknowledgment by affixing his/her wet ink signature, and then scans the same.

Upon completion/signing, the Administering Officer transmits the SALN back to the declarant within the same day of the virtual meeting. The SALN to be transmitted shall be in PDF.

- f. The declarant then sends/delivers the Copy to the HRM Officer of the concerned department, office, or agency to comprise filing of the SALN, subject to the rules on online filing or transmission in the succeeding Section 101 hereof.



- g. The Administering Officer or the declarant may record the video communication at their discretion, subject to the consent of all the parties in the virtual meeting. The Administering Officer is required to make and submit a list of online oath-taking he/she administered together with a certification that the names appearing on the list took their oaths before him/her through an electronic meeting. The list shall be submitted to the HRM Officer within five (5) working days from the last day of filing the SALN for recording purposes.

Section 101. **ONLINE FILING.** The online filing or transmission of a duly executed SALN shall be allowed, subject to the following guidelines:

- a. The declarant, whether under an alternative working arrangement or physically reporting for work, may submit, through electronic means, a duly executed SALN to the concerned department, office, or agency.
- b. The declarant, when filing the SALN through online means, shall ensure that the SALN is in non-editable PDF.
- c. An electronic SALN, for purposes of SALN compliance, shall be considered the original, and a printout thereof shall be considered a duplicate original.
- d. Declarant's online filing of the SALN in compliance with these Rules shall be considered as the declarant's date of filing of the SALN with the concerned department, office, or agency.

Section 102. **SUBSTANTIAL COMPLIANCE.** The submission of electronic SALNs shall be deemed substantial compliance under these Rules.

Section 103. **COMPLIANCE PROCEDURE.** All heads of department, office, or agency shall establish additional procedures for the review of the electronic SALNs which shall be limited to determining whether said SALNs have been submitted on time, are complete, and are in proper form.

Section 104. **SUBMISSION TO REPOSITORY AGENCIES.** The submission of SALNs by departments, offices, and agencies to the proper repository agency shall be subject to the following guidelines:

- a. Upon collation of the SALNs, the concerned department, office, or agency has the option to submit/transmit the collated SALNs to the proper repository either physically, digitally, or electronically. The concerned department, office, or agency shall exercise only one option in submitting the SALNs, not a combination of both, to facilitate centralized recording and monitoring by repository agencies.
- b. In the case of **physical submission**, the same shall comply with the existing rules on the filing and submission of the SALN. SALNs for physical submission may include physical SALNs filed and printed copies of SALNs electronically filed.
- c. In the case of **digital submission**, the department, office, or agency concerned may submit or transmit the electronic SALNs to the proper repository agency either with



the use of a USB flash drive or disc storage together with the summary list of declarants. SALNs for digital submission may include electronic SALNs and scanned copies of physical SALNs filed.

- d. In the case of **online submission**, the department, office, or agency concerned may submit or transmit the SALNs through electronic means, provided such method is made available by the repository agency concerned in its established rules. SALNs for online submission may include electronic SALNs and scanned copies of physical SALNs filed.
- e. In all instances, the department, office, or agency is required to submit a list of SALNs electronically filed and physically filed.
- f. The proper repository agencies may establish their own rules for allowing the receipt of digital copies of the SALNs, provided they comply with the uniformity rule; that is, SALNs may be filed either through digital files or physical files, but not a combination of both.

## **RULE IX REPOSITORY AGENCY**

Section 105. **SUBMISSION TO REPOSITORY AGENCIES.** The original SALNs of public officials and employees shall be transmitted to their respective repository agencies as stated in the List of Repository Agencies and Corresponding Public Officials and Employees.<sup>46</sup>

- a. Within three (3) months from the date of filing of the declarant with the department, agency, or office for those entering government service;
- b. On or before October 30 of every year for the annual filing of the SALN; and
- c. Within three (3) months from the date of filing of the declarant with the department, agency, or office for those leaving government service.

Section 106. **TRANSMITTAL OF ORIGINAL COPIES OF SALN.** The Chief/Head of the HRMO shall transmit all original copies of the SALNs received to the concerned offices, following the List of Repository Agencies and Corresponding Public Officials and Employees as attached to these Rules.

Section 107. **SUBMISSION BEYOND THE PRESCRIBED DATE.** After the prescribed date of submission to the appropriate repository agency, the latter shall no longer receive any belated submission of SALN.

Section 108. **PROPER AND COMPLETE FORM.** The repository agency has the power to conduct a review of the SALNs submitted to it. When upon review, it is found that a declarant failed to use the proper form or that the form is not complete, the repository agency concerned shall return the SALN to the department, agency, or office concerned to consider such SALN as non-compliant, without prejudice to the liability of the Review and Compliance Committee for Simple Neglect of Duty. The department, agency, or office concerned shall then inform the declarant of such non-compliance with a directive to correct or complete the SALN.

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<sup>46</sup> Annex D.

Upon receipt, the declarant shall correct or complete the SALN and resubmit the form to the repository agency within thirty (30) days therefrom. Otherwise, the declarant shall be considered to have not complied with the filing of the SALN.

## **RULE X ACCESS TO THE SALN**

Section 109. **INSPECTION.** All SALNs filed shall be made available for inspection at reasonable hours upon a valid and lawful request for inspection. For SALNs with the CSC as repository agency, the 2025 SALN Request Form<sup>47</sup> shall be used. These rules on access to the SALN shall be subject to the rules established by each repository agency.

Section 110. **REPRODUCTION.** The SALN shall be made available for copying or reproduction after ten (10) working days from the time they are filed as required by law.

Section 111. **REASONABLE FEE.** Any person requesting a copy of a statement shall be required to pay a reasonable fee to cover the cost of reproduction and mailing of such statement, as well as the cost of certification.

Section 112. **DISPOSAL.** All SALNs shall be made available to the public by the repository agency for ten (10) years after receipt of the statement. After such a period, the statement may be destroyed unless needed in an ongoing investigation.

Section 113. **PROHIBITED ACTS.** It shall be unlawful for any person to obtain or use the SALN for:

- a. any purpose contrary to morals or public policy; or
- b. any commercial purpose other than by news and communications media for dissemination to the general public.

Section 114. **REDACTION OF SENSITIVE PERSONAL INFORMATION.** Except for purposes of administrative, civil, or criminal investigation, the following information, upon the evaluation of the concerned official, may be shaded or redacted for security and privacy concerns:

- a. Name of children;
- b. Signature;
- c. Address; and
- d. Identification card number indicated.

Section 115. **PROCEDURE.** All departments, agencies, and offices, including all repository agencies, may establish their own rules on access to SALN subject to the rules set forth in these guidelines in compliance with the provisions of R.A. No. 6713. Under this provision, access to the SALN shall be the general rule and the prohibitions shall be the exception.

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<sup>47</sup> Annex E.



The repository agency, department, agency, or office concerned, upon their discretion, shall notify the declarant when a request for a copy of his/her SALN is being requested by another person.

Section 116. **NON-COMPLIANCE.** Any violation or non-compliance with the provisions of R.A. No. 6713 on access to the SALN shall cause the filing of appropriate action against the public official or employee concerned.

The public official or employee may likewise initiate action against any person who obtains or uses a report or document related to the SALN for any purpose prohibited under these Rules.<sup>48</sup>

## **RULE XI OFFENSE/SANCTION**

Section 117. **OFFENSES AND PENALTIES.** Any of the following acts shall constitute a violation of Section 8 of R.A. No. 6713, 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, without prejudice to the proper filing of other administrative offenses as may be warranted under existing laws:

- a. Failure of an official or employee to submit his/her SALN;
- b. Failure of an official or employee to correct and submit his/her SALN in accordance with the review and compliance set forth by the department, agency, or office concerned; and
- c. Failure to disclose or misdeclaration in bad faith of any asset, liability, business interest, financial connection, and relative in the government in the SALN.

Section 118. **HEAD OF AGENCY; REVIEW AND COMPLIANCE COMMITTEE; CHIEF/HEAD OF HRMO.** Any head of department, agency, or office who fails to establish or create a review and compliance committee in compliance with the provisions of these Rules, in relation to the provisions of R.A. No. 6713 on the review and compliance procedure in the filing and submission of the SALN, 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.

The members of the Review and Compliance Committee shall be held liable for Simple Neglect of Duty when it fails to inform and return the SALN to the declarant for failure to use the proper form or if the form is not complete.

The Chief/Head of the HRMO who fails to submit the SALNs within the prescribed period for submission of the SALNs to the proper repository agency 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.

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<sup>48</sup> Pursuant to Section 11, R.A. No. 6713.

## **RULE XII MISCELLANEOUS**

Section 119. **REPEALING CLAUSE.** All previous issuances on the SALN and its guidelines are hereby repealed.

Section 120. **TRANSITORY PROVISION.** These Rules and the 2025 SALN Form, 2025 SALN Form AS-1 (Declarant), and 2025 SALN Form AS-2 (Spouse and Children), shall be used for the filing of the SALN upon assumption to office, the annual filing, and upon exit from government service upon its effectivity.

During the transition period, from the effectivity date of these Rules until the end of 2025, public officials and employees who used the 2015 Revised SALN Form and additional sheets for the 2025 compliance (SALN upon assumption of office and SALN upon exit from government service) shall be considered to have substantially complied with the requirement of the filing of the SALN upon assumption of office and upon exit to government service.

Section 121. **PUBLICATION/EFFECTIVITY.** These Rules shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.







# 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."<sup>1</sup>

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

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

### When should the SALN be filed?

The SALN should be filed:

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

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



## Legal Bases

## Features of the SALN Form

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

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

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

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

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

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

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

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 (e.g. lot, house and lot, condominium and improvements)	KIND (e.g. residential, commercial, industrial, agricultural and mixed use)	EXACT LOCATION

#### RELATIVES IN THE GOVERNMENT SERVICE

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

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



## *Filing of the SALN and Declarant Information*

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

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

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

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

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

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

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

Actual presence in the residence of the declarant.

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

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

## *Declaration of Real and Personal Properties*

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

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

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

Yes.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GSIS contributions need not be declared.

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

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

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

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

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

Yes.

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

Yes, the law does not distinguish.

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

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

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

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



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

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

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

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

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

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

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

Yes.

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

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

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

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

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

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

It is required by RA No. 6713.



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

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

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

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

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

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

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



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

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

## ***Declaration of Liabilities***

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

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

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

Yes, it shall be declared under liabilities.

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

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

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

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

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

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



## *Declaration of Business Interests and Financial Connections*

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

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

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

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

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

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

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

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

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

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

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

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



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

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

## **Signature, Oath**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Yes.

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

It is not necessary.

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

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

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

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

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

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



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

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

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

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

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

No, the authorization refers only to government agencies.

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

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

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

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

## List of Repository Agencies

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

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

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



## List of Repository Agencies

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

## List of Repository Agencies

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