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HUMAN RESOURCE DEVELOPMENT OFFICE

3 May 2021

HRDO Advisory 05032021 - 1

FOR : FACULTY, REPS AND ADMINISTRATIVE STAFF

SUBJECT : FILING AND SUBMISSION OF 2020 STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) DURING EXCEPTIONAL CIRCUMSTANCES

The Civil Service Commission (CSC) issued resolution No. 2100339 promulgated on 12 April 2021 on Filing and Submission of the Statement of Assets, Liabilities and Net Worth During Exceptional Circumstances.

Based on the issued resolution (copy attached), the following shall be allowed:

1. **Online Oath-Taking.** In addition to the personal administering and taking of oath, the online oath-taking of the SALN shall be allowed subject to compliance to the required steps/procedures identified in the resolution.
2. **Online Filing or Submission.** The online filing or transmission of a duly executed SALN shall be allowed, subject to the guidelines stipulated in the resolution.

Likewise, the resolution provided additional period of 30 days to file and submit the 2020 SALN. In view of this, the **deadline** for submission is adjusted from April 30 to **May 30, 2021**.

Moreover, while we encourage utilization of SALN through the University Information System (UIS), kindly be informed that HRDO will still be accepting submission even it is not from the UIS. However, please make sure that form use is correct as required by the Civil Service Commission (CSC).

We are providing the links where you can download the prescribed form:

<http://hrdo.upd.edu.ph/articles/67/submission-of-statement-of-assets-liabilities-and-net-worth-saln>

<http://csc.gov.ph/2014-02-21-08-28-23/pdf-files/category/193-statement-of-assets,-liabilities,-and-net-worth-saln-form-for-the-year-2012-and-onwards.html>

For your reference, we have also attached the Frequently Asked Questions (FAQ) to assist you on your concerns in accomplishing your 2020 SALN.

For your information and guidance, please.


AUGUSTUS C. RESURRECCION
Director



**STATEMENT OF ASSETS, LIABILITIES
AND NET WORTH (SALN)**

Re: Filing and Submission of the Statement
of Assets, Liabilities and Net Worth During
Exceptional Circumstances

Number: 2100339

Promulgated: 12 April 2021

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RESOLUTION

WHEREAS, Section 17, Article XI of the 1987 Philippine Constitution requires public officers and employees to submit upon assumption to office and during such period as may be required by law, a declaration under oath of their assets, liabilities and net worth;

WHEREAS, the requirement on the filing of the Statement of Assets, Liabilities and Net Worth (SALN) is likewise found in Section 8 of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees);

WHEREAS, Section 8 of Republic Act No. 6713 provides that the SALN must be filed on or before April 30 of every year after assumption of office;

WHEREAS, Section 12 of Republic Act No. 6713 provides that the Civil Service Commission shall have the primary responsibility for its administration and enforcement, and the authority to promulgate rules and regulations necessary to carry out its provisions;

WHEREAS, the Civil Service Commission issued its Memorandum Circular No. 13, s. 2020 allowing 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;

WHEREAS, the President of the Philippines, through Proclamation No. 1021, extended the declaration of the state of calamity throughout the Philippines for a period of one (1) year from September 13, 2020 to September 12, 2021 following the rise of Corona Virus Disease (COVID-19) positive cases and deaths despite efforts and interventions to contain the same;

WHEREAS, the Commission is cognizant that alternative work arrangements are being implemented in order to comply with government restrictions on physical distancing;

WHEREAS, there is a need to adapt to changes in work and life brought about by unforeseeable events that occur not just locally, but also globally;

Bawat Kawani, Lingkod Bayani

WHEREFORE, the Commission **RESOLVES** to **ADOPT** the following guidelines for SALN compliance during exceptional circumstances:

- 1. COVERAGE.** These guidelines shall apply during exceptional circumstances when on or around the date of the filing of the SALN the whole or part of the Philippines is placed or declared under emergency status or under state of calamity by executive or local or national legislative issuance causing limited movement of its citizens due to danger to public health and public safety or preventing the normal way of life of the citizens. These guidelines shall apply to the filing and submission of the 2020 SALN.
- 2. ONLINE OATH-TAKING.** In addition to the personal administering and taking of oath, the online oath-taking of the SALN shall be allowed subject the following steps:
 - a. The Administering Officer or the Declarant initiates an electronic meeting with the Declarant or the Administering Officer, as the case may be, via Communication Technology (e.g. WebEx, Zoom or Skype). A “Communication Technology” is defined as an electronic device or process that allows the Administering Officer and a remotely located individual, the Declarant, to communicate simultaneously by sight and sound.¹
 - 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 his/her electronic/digital signature to the electronic SALN, or wet ink signature to the physical SALN, provided the execution or placing of signature is done within sight of the Administering Officer. The Original shall refer to the electronic SALN or physical SALN, as the case may be.
 - d. On the same day, the Declarant transmits a copy of the Original to the Administering Officer through electronic means. A copy of a physical SALN refers to its scanned copy.
 - e. The Administering Officer may use 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/digital signature in the copy of the Original sent by the Declarant.

¹ Executive Order No. 7Q, State of Connecticut, United States of America, Accessed 8 June 2020, <<https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-ExecutiveOrders/Executive-Order-No-7Q.pdf>



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

Upon completion/signing, the Administering Officer transmits the SALN back to the Declarant.

- f. The Declarant then sends/delivers the Copy to the Human Resource Department/Office (HRDO) of the concerned department, office or agency to comprise filing of the SALN, subject to the guidelines on online filing or transmission in paragraph 2 hereof.
- g. The Administering Officer or the Declarant may record the video communication at their own discretion. The Administering Officer is required to record and submit a list of online oath taking he/she administered together with a certification that the names appearing on the list took their oath before him/her through electronic meeting. The list shall be submitted to the HRDO within five (5) days from the last day of filing of the SALN for recording purposes.

3. ONLINE FILING OR SUBMISSION. The online filing or transmission of a duly executed SALN shall be allowed, subject the following guidelines:

- a. The department, office or agency concerned shall put in place processes and mechanisms to enable or allow online oath taking of the SALN and the electronic filing of the SALN, and to ensure that the SALN electronically filed are verifiable and authentic, and that it shall be protected under the provisions of relevant laws such as the Data Privacy Act of 2012.
- b. The Declarant, whether under alternative working arrangement or physically reporting for work, may submit, through electronic means, a duly executed SALN to the concerned department, office or agency.
- c. A “duly executed SALN” refers to a SALN that is personally signed under oath before an administering officer or notary public, or that executed through online oath taking as recognized under paragraph 1 hereof.
- d. The Declarant, when filing the SALN through online transmission, shall ensure that the SALN is in Portable Document Format (PDF).
- e. An electronic SALN shall refer to a duly executed SALN filed by the Declarant to the concerned department, office or agency via online transmission.
- f. An electronic SALN, for purposes of SALN compliance for the year affected by any exceptional circumstances, shall be considered the original, and a printout thereof shall be considered a duplicate original.

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g. Declarant's online filing or submission of his/her SALN in compliance with these Rules shall be considered as the Declarant's date of filing of his/her SALN with his/her Agency."

4. SUBSTANTIAL COMPLIANCE. The submission of electronic SALNs shall be deemed substantial compliance during the affected period.

5. COMPLIANCE PROCEDURE. All heads of department, office or agency, under these exceptional circumstances, shall establish procedures for the review of the SALNs to determine whether said statements have been submitted on time, are complete and are in proper form. It shall also include the constitution of the review and compliance committee.

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

- a. Upon collation of the SALNs, the concerned department, office or agency has the option to submit/transmit the collated SALNs with the proper repository either physically or electronically. The concerned department, office or agency shall exercise only one option in submitting the SALNs, not a combination of both, in order to facilitate centralized recording and monitoring by repository agencies.
- b. In the case of **physical submission**, the same shall comply with the existing guidelines on the filing and submission of the SALN. SALNs for physical submission includes physical SALNs filed and printed copies of SALNs electronically transmitted.
- c. In the case of **electronic submission**, the department, office or agency concerned is allowed to submit or transmit the electronic SALNs to the proper repository agency either with the use of USB flash drive or disc storage together with the required summary as provided under the rules. SALNs under this filing include SALNs electronically transmitted as recognized under paragraph 2 hereof, and scanned copies of physical SALNs filed.
- d. In both instances, the department, office or agency is required to submit a list of SALNs electronically filed and physically filed.
- e. The proper repository agencies may establish their own rules in allowing the receipt of electronic copies of the SALNs provided they comply with the uniformity rule, that is, SALNs may be filed either through electronic files or physical files, but not a combination of both.

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For agencies where the CSC is the proper repository agency, the submission of SALNs may be made by transmitting the physical SALNs for physical filing or the USB flash drive or CD for electronic SALNs with the CSC Field Office (CSC FO) or CSC Regional Office (CSC RO) having jurisdiction over them. Upon receipt, the CSC FO or CSC RO will then inform the IRMO, through its Director IV, of such receipt with notice on the possible date that the physical SALNs or USB flash drive or CD will be transmitted to the CSC Central Office (CSC CO).

- 7. ADDITIONAL PERIOD.** At any time that the whole or part of the Philippines is placed under exceptional circumstances as defined above, all public officials and employees or those in affected area/s are given additional period of thirty (30) days from April 30 of such year within which to comply with the filing of the SALN.

All departments, agencies and offices or those in affected area/s are also given additional period of thirty (30) days from June 30 of such year within which to comply with the submission of the SALNs to the appropriate repository agency.

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

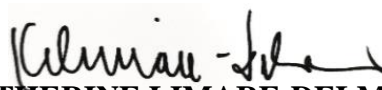
Quezon City.

ORIGINAL SIGNED
ALICIA dela ROSA-BALA
Chairperson

ORIGINAL SIGNED
ATTY. AILEEN LOURDES A. LIZADA
Commissioner

VACANT
Commissioner

Attested by:


KATHERINE LIMARE-DELMORO
Acting Director IV
Commission Secretariat and Liaison Office

Frequently Asked Questions¹ on the Statement of Assets, Liabilities and Net Worth (SALN)

When is the deadline of Filing and Submission of the 2020 SALN?

CSC Resolution No. 2100339 promulgated on 12 April 2021 provided a thirty (30) day additional period to file/submit the 2020 SALN. The deadline for submission is adjusted from April 30, 2021 to **May 30, 2021**.

Is online oath taking of the SALN shall be allowed?

Yes, online oath taking of the SALN is allowed subject to the following steps:

- a. The Administering Officer or the Declarant initiates an electronic meeting with the Declarant or the Administering Officer, as the case may be, via Communication Technology (e.g. WebEx, Zoom or Skype). A “Communication Technology” is defined as an electronic device or process that allows the Administering Officer and a remotely located individual, the Declarant, to communicate simultaneously by sight and sound.
- 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 his/her electronic/digital signature to the electronic SALN, or wet ink signature to the physical SALN, provided the execution or placing of signature is done within sight of the Administering Officer. The Original shall refer to the electronic SALN or physical SALN, as the case may be.
- d. On the same day, the Declarant transmits a copy of the Original to the Administering Officer via fax or electronic means. A copy of a physical SALN refers to its scanned copy.
- e. The Administering Officer may use 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/digital signature in the copy of the Original sent by the Declarant.

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Upon completion/signing, the Administering Officer transmits the SALN back to the

¹ CSC Resolution No. 2100339 promulgated on 12 April 2021

Declarant.

f. The Declarant then sends/delivers the Copy to the Human Resource Department/Office (HRDO) of the concerned department, office or agency to comprise filing of the SALN, subject to the guidelines on online filing or transmission in paragraph 2 hereof.

g. The Administering Officer or the Declarant may record the video communication at their own discretion. The Administering Officer is required to record and submit a list of online oath taking he/she administered together with a certification that the names appearing on the list took their oath before him/her through electronic meeting. The list shall be submitted to the HRDO within five (5) days from the last day of filing of the SALN for recording purposes.

Is online filing or transmission of a duly executed SALN shall be allowed?

Yes, subject to the following guidelines:

a. The department, office or agency concerned shall put in place processes and mechanisms to enable or allow online oath taking of the SALN and the electronic filing of the SALN, and to ensure that the SALN electronically filed are verifiable and authentic, and that it shall be protected under the provisions of relevant laws such as the Data Privacy Act of 2012.

b. The Declarant, whether under alternative working arrangement or physically reporting for work, may submit, through electronic means, a duly executed SALN to the concerned department, office or agency.

c. A “duly executed SALN” refers to a SALN that is personally signed under oath before an administering officer or notary public, or that executed through online oath taking as recognized under paragraph 1 hereof.

d. The Declarant, when filing the SALN through online transmission, shall ensure that the SALN is in Portable Document Format (PDF).

e. An electronic SALN shall refer to a duly executed SALN filed by the Declarant to the concerned department, office or agency via online transmission.

f. An electronic SALN, for purposes of SALN compliance for the year affected by any exceptional circumstances, shall be considered the original, and a printout thereof shall be considered a duplicate original.

g. Declarant’s online filing or submission of his/her SALN in compliance with these Rules shall be considered as the Declarant’s date of filing of his/her SALN with his/her Agency.

BASIC INFORMATION²

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.

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 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.

LEGAL BASES

What law governs the filing of the SALN Form?

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

² v. March 2016

What form should be used?

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

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.
- 4) In the declaration of real properties, the form requires the exact location of the property.
- 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.
- 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’.

FILLING-OUT THE SALN AND DECLARANT INFORMATION

In case declarant spouses are both in the government service, how should they file their SALN jointly?

In case of joint filing, 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?

RA 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 improvement 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 be the total value of the shares of stocks as of December 31 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 December 31 of the preceding year.

Should GSIS contributions be declared under personal properties?

GSIS contribution 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 and 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 (28) 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 December 31 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 INTEREST 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 AND 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 AUTHORITY OF 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 AGENCIES³

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 June 30 of every year, to the concerned offices, as specified below:

REPOSITORY AGENCY	OFFICERS AND EMPLOYEES
National Office of the Ombudsman	President; Vice President; Constitutional Officials - Chairpersons of Commission on Audit (COA), Commission on Election (COMELEC) and Civil Service Commission (CSC) - Commissioners of COA, COMELEC and CSC - Ombudsman and his Deputies
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: - Members of the Cabinet - Undersecretaries - Assistant Secretaries - Officials in the Foreign Service - Heads of government owned or controlled corporations with original charters and their subsidiaries - Heads of state colleges and universities – - Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain: - Colonel, Brigadier General, Major General, Lieutenant General and General (Army and Air Force)

³ Updated per CSC Resolution No. 1500088 promulgated on January 23, 2015

	<ul style="list-style-type: none"> - Captain, Commodore, Rear Admiral, Vice Admiral and Admiral (Navy) Officers of the Philippine National Police from the rank of Senior Superintendent: - Chief Superintendent, Director, Deputy Director General and Director General Officers of the Philippine Coast Guard from the rank of Commodore: - Commodore, Rear Admiral, Vice Admiral and Admiral
<p>Deputy Ombudsman in their respective region (Luzon, Visayas or Mindanao)</p>	<p>Regional officials and employees of the following offices:</p> <ul style="list-style-type: none"> - Departments, bureaus and agencies of the National Government - Judiciary and Constitutional Commissions and offices - Government owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions - State colleges and universities <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> <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"> - Lieutenant Colonel, Major, Captain, 1st Lieutenant and 2nd Lieutenant (Army and Air Force) - Commander, Lieutenant Commander, Lieutenant Senior Grade, Lieutenant Junior Grade and Ensign (Navy) - Other enlisted officers <p>Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent:</p> <ul style="list-style-type: none"> - Superintendent, Chief Inspector, Senior Inspector and Inspector

	<p>- Other police officers</p> <p>Officers of the Philippine Coast Guard (PCG) below the rank of Commodore:</p> <p>- Captain, Commander, Lieutenant Commander, Lieutenant, Lieutenant Junior Grade and Ensign</p>
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"> - Departments, bureaus and agencies of the National Government - Judiciary and Constitutional Commissions and offices - Government owned and/or controlled corporations with and without original charters, and their subsidiaries in the regions <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>

References:

1. <http://csc.gov.ph/2014-02-21-08-28-23/pdf-files/category/193-statement-of-assets,-liabilities,-and-net-worth-saln-form-for-the-year-2012-and-onwards.html>
2. CSC Resolution No. 2100339 promulgated on 12 April 2021.