Office of the Vice President
for Administration & Legal Affairs

University System

FOR : All Concerned Officials and Employees

FROM : Atty. Jonathan S. Oche
Office of the Vice President for Administration and Legal Affairs

SUBJECT : Review and Compliance Procedures in the Filing and Submission of Statements of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections (SALNs)

DATE : September 10, 2018

I. References

a. Article XI, Section 17, 1987 Constitution – A public officer or employee shall, upon assumption of office and as often thereafter as may be required by law, submit a declaration under oath of his assets, liabilities, and net worth.

b. Section 8, R.A. 6713 (Code of Conduct and Ethical Standards of Public Officials and Employees) – Public officials and employees have an obligation to accomplish and submit declarations under oath of, and the public has the right to know, their assets, liabilities, net worth and financial and business interests including those of their spouses and of unmarried children under eighteen (18) years of age living in their households.

c. Various Memorandum Circulars, Resolutions, and other issuances from the CSC and the Office of the Ombudsman.

II. Objective

The 1987 Constitution requires public officers and employees to submit, upon assumption of office and during such period as may be required by law, a declaration under oath of their assets, liabilities, and net worth (SALN). The same shall be accomplished under oath as the public has the right to know their assets, liabilities, net worth and financial and business interests including their
spouses and unmarried children below eighteen (18) years of age living in their households.

As it is endowed with public interest, there is a need to establish a review and compliance procedures in the filing and submission of SALNs and Disclosure of Business Interests and Financial Connections.

III. Filing and Submission of SALN and Disclosures

All public official and employees, including those under temporary status, and except those who serve in an official honorary capacity, without service credit or pay, temporary laborers and casual or temporary and contractual workers, shall file under oath their SALNs and Disclosure of Business Interests and Financial Connections with their respective Human Resource Management Office (HRMOs), to wit:

a. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of office;

b. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end preceding year; and

c. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his/her last day of office.

The HRMOs are as follows:

a. Cagayan de Oro Campus HRMO – for personnel in the Cagayan de Oro and the Clustered Campuses;

b. Claveria Campus HRMO – for personnel in the Claveria Campus; and

c. System HRMO – for University System personnel.

IV. Review and Compliance Committee

There shall be designated a Review and Compliance Committee (RCC), composed of one (1) chairman and two (2) members, to receive, through the HRMO, and evaluate if the SALN forms have been, submitted on time, properly accomplished, complete and in proper form, as follows:

a. Cagayan de Oro and Clustered Campuses RCC – for personnel in the Cagayan de Oro and the Clustered Campuses;

b. Claveria Campus RCC – for personnel in the Claveria Campus; and

c. System RCC – for University System personnel.
The RCC shall prepare lists of employees, in alphabetical order, and submit to the following, copy furnished the CSC Regional Office, on or before May 15 of every year:

a. Chancellor, Cagayan de Oro Campus, for Cagayan de Oro Campus employees;

b. Chancellor, Claveria Campus, for Claveria Campus employees;

c. Executive Dean, Clustered Campuses, for Clustered Campus employees; and

d. University President, for System employees.

The lists of employees to be submitted shall be as follows:

a. Those who filed their SALNs with complete data;

b. Those who filed their SALNs but with incomplete data; and

c. Those who did not file their SALNs.

V. Filling-Out of the SALN Form

a. Public officials and employees are strictly required to fill in all applicable information and/or make a true and detailed statement in their SALNs.

b. A SALN form is deemed properly accomplished when all applicable information or details required therein are provided by the filer. Items not applicable to the filer should be marked “N/A” (not applicable).

c. Spouses who are both public officers or employees shall have the option to file their SALN either jointly or separately.

d. 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 required, but their signature should be original in the SALN form to be submitted to their respective agencies.

e. If the declarant’s spouse is not in the government service, or if the declarant is unmarried, the declarant shall tick off the box marked as “Not Applicable.”

f. The declarant’s spouse shall sign the SALN form whether he/she is working in the government or not. If the said spouse refuses to sign the SALN form, the declarant has to attach an explanation why no signature of the spouse is present in the SALN form.

g. 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.
h. For purpose of the SALN form, the amounts found in the tax declaration of real properties shall be used as the basis for the declaration.

i. The SALN form to be used is the Revised SALN Form as amended by CSC MC No. 03, s. 2015, copy of which form is hereto attached for reference. The guidelines in the filling out of the SALN form is also hereto attached for reference.

VI. Duties of Officials

1. It shall be the duty of the Chancellors, the Executive Dean for Clustered Campuses and the University President to form their respective RCCs.

2. Within five (5) days from receipt of the list of employees from the RCC, it shall be the ministerial duty of the Chancellor, Executive Dean and University President, as the case may be, to issue an order requiring those who have incomplete data in their SALNs to correct/supply the desired information, and those who did not file/submit their SALNs to comply, with a non-extendible period of thirty (30) days from receipt of the said order.

Officials and employees who fail to comply within the given period or who submit their SALNs beyond the said period shall be considered as not having filed their SALNs. Failure of an official or employee to correct/submit his/her SALN in accordance with the procedure and within the given period shall be a ground for disciplinary action.

The concerned Chancellor, Executive Dean or University President, as the case may be, shall issue a show-cause order directing the official or employee who failed to file his/her SALN to submit his/her comment or counter-affidavit; and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS)

The offense of failure to file SALN is punishable under the 2017 RACCS, with the following penalties:

i. 1st Offense – Suspension for one (1) month and one (day) to six (6) months

ii. 2nd Offense – Dismissal from the service

3. The HRMOs shall transmit all original copies of the SALNs received, on or before June 30 of every year, as follows:

i. To the Office of the President (for the University President); and

ii. To the Office of the Deputy Ombudsman for Mindanao (for all other officials and employees).
Provided, That the HRMOs shall submit, within thirty (30) days from receipt, all original copies of the SALNs of officials and employees received after their assumption of office or after separation from the service.

Together with the hard copies shall also be transmitted the electronic copies of the SALNs, and a certification by the Chancellor, the Executive Dean or the University President, as the case may be, that the SALNs submitted electronically are faithful reproductions of the original copies submitted by the officials and employees, using the following format:

**CERTIFICATION**

I, (name of Chancellor/Executive Dean/University President), hereby certifies that the SALNs herewith submitted electronically are faithful reproduction of the original SALNs of the officials and employees of the (name of campus), as listed in the attached summary report of the (HRMO head).

<table>
<thead>
<tr>
<th>Signature</th>
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<tbody>
<tr>
<td>Printed Name</td>
</tr>
<tr>
<td>Position</td>
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<td>Date</td>
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SUBSCRIBED AND SWORN TO before me this ______ day of ______, 20____, affiant exhibiting his/her competent evidence of identity, to wit: ____________________

Administering Officer

The electronic copies of the SALNs must be in PDF format and individually saved per declarant, in compact discs (CD) or Universal Serial Bus (USB) flash drive, using a file name that is similar as the document title.

Example:

<table>
<thead>
<tr>
<th>Document</th>
<th>File Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALN of Juan A. Dela Cruz</td>
<td>SALN of Juan A. Dela Cruz.pdf</td>
</tr>
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</table>

4. Officials who fail to perform their duties as outlined in these procedures may be held liable for *Simple Neglect of Duty*, which shall be punishable as follows:

i. 1st Offense – Suspension for one (1) month and one (day) to six (6) months

ii. 2nd Offense – Dismissal from the service

<end>
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: [Family Name] (First Name) (M.I.)

POSITION: ____________________________

AGENCY/OFFICE: ______________________

OFFICE ADDRESS: ______________________

ADDRESS: ____________________________

SPOUSE: [Family Name] (First Name) (M.I.)

POSITION: ____________________________

AGENCY/OFFICE: ______________________

OFFICE ADDRESS: ______________________

ADDRESS: ____________________________

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

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<tr>
<th>NAME</th>
<th>DATE OF BIRTH</th>
<th>AGE</th>
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ASSETS, LIABILITIES AND NETWORTH

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

1. ASSETS

a. Real Properties*

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>KIND</th>
<th>EXACT LOCATION</th>
<th>ASSESSED VALUE</th>
<th>CURRENT FAIR MARKET VALUE</th>
<th>ACQUISITION YEAR</th>
<th>ACQUISITION MODE</th>
<th>ACQUISITION COST</th>
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Subtotal: __________________

b. Personal Properties*

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<th>DESCRIPTION</th>
<th>YEAR ACQUIRED</th>
<th>ACQUISITION COST/AMOUNT</th>
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Subtotal: __________________

TOTAL ASSETS (a+b): __________________

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

<table>
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<tr>
<th>NATURE</th>
<th>NAME OF CREDITORS</th>
<th>OUTSTANDING BALANCE</th>
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**TOTAL LIABILITIES:**

NET WORTH : Total Assets less Total Liabilities =

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

**BUSINESS INTERESTS AND FINANCIAL CONNECTIONS**

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

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

<table>
<thead>
<tr>
<th>NAME OF ENTITY/BUSINESS ENTERPRISE</th>
<th>BUSINESS ADDRESS</th>
<th>NATURE OF BUSINESS INTEREST &amp;/OR FINANCIAL CONNECTION</th>
<th>DATE OF ACQUISITION OF INTEREST OR CONNECTION</th>
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**RELATIVES IN THE GOVERNMENT SERVICE**

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

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

<table>
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<tr>
<th>NAME OF RELATIVE</th>
<th>RELATIONSHIP</th>
<th>POSITION</th>
<th>NAME OF AGENCY/OFFICE AND ADDRESS</th>
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</table>

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

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

Date: ____________________________

______________________________  ______________________________
(Signature of Declarant)        (Signature of Co-Declarant/ Spouse)

Government Issued ID: ______________________________  Government Issued ID: ______________________________
ID No.: __________________________  ID No.: __________________________
Date Issued: ______________________  Date Issued: ______________________

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

______________________________
(Person Administering Oath)

Page 2 of ___
GUIDELINES IN THE FILLING OUT OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

I. OBJECTIVES

• To enjoin all public officers and employees to declare and submit annually a true, detailed and sworn statement of their assets, liabilities and net worth, including disclosure of business interests and financial connections, and to declare to the best of their knowledge their relatives who are in government service;

• To ensure that the assets, liabilities, net worth, financial connections and business interests of the declarant’s spouse and unmarried children below eighteen (18) years of age living in declarant’s household are also disclosed.

II. SCOPE

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

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

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

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

A. APPLICABLE LAW

For purposes of declaring one’s assets, liabilities and net worth, the governing law shall be Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.
B. CONTENTS OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

1. BASIC INFORMATION

   a. Spouses who are both public officers and employees shall have the option to file their SALN either jointly or separately.

   b. In case the declarant is single or married but whose spouse is not in the government service, he/she shall tick off the box marked as “Not Applicable.”

   c. In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital property, if there are any.

   d. The change of civil status of the declarant after December 31 of the preceding year shall not affect the nature of the properties declared.

   e. The declarant shall provide information on his/her address. However, whenever a third party requests for a copy of the SALN Form of the declarant, the agency has the option to shade the declarant’s address for purposes of security.

   f. Declarant must provide the information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate.

2. ASSETS, LIABILITIES AND NET WORTH

   a. The SALN shall contain a true and complete declaration of assets, liabilities and net worth, including a disclosure of business interests and financial connections of the declarant, his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. It shall also contain a disclosure of the declarant’s relatives within the fourth degree of consanguinity and affinity who are in government service.

   b. For purposes of convenience in the computation of net worth, where the declarant’s spouse has capital or paraphernal properties or where the declarant’s unmarried children below eighteen (18) years of age living in his/her household have their own properties, the declarant should declare the assets and liabilities of his/her spouse on a separate
sheet attached to the SALN Form, see sample attached. For purposes of such declaration, the provisions in these guidelines shall likewise apply.

c. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.

d. Assets refer to declarant’s real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

REAL PROPERTIES

e. Declaration of real properties shall include its description, kind, location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, etc. including improvements thereon.

f. Real properties refer to properties which are immovable by nature. For purposes of SALN, the kind of real properties are classified according to their use, that is, residential, commercial, agricultural, industrial, or mixed use and the like.

g. The declarant shall indicate a description of the real properties, whether it is a land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.

h. Assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.

i. Fair market value shall, for purposes of declaration in the SALN, refer to the amount indicated as market value in the tax declaration of the real properties concerned.

j. 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.

k. In declaring an improvement to the land, the declarant may opt to declare it separately or together with the land to which such improvement is attached.
1. Acquisition cost is the amount of money paid to acquire or own something. This shall also refer to the amount of expenses incurred for improvements introduced on a real property. For purposes of computing the declarant’s net worth, the acquisition cost shall be made the basis thereof.

m. The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years of age and living in the declarant’s household. However, real properties already covered by a deed of sale, inherited or subject of an extra-judicial settlement of estate but not yet titled under declarant’s name shall also be disclosed.

n. In the case of properties received gratuitously, e.g. donation or inheritance, no acquisition cost shall be declared. However, the fair market value and the assessed value of said properties as found in the tax declaration thereof must be declared.

**PERSONAL PROPERTIES**

o. Declaration of personal properties shall include mode, year and cost of acquisition, or the value or amount of said personal properties.

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

q. Personal properties collectively acquired or are of minimal value may be declared generally or collectively. In which case, the declarant may write/indicate “various years” under the column for Year Acquired.

r. Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent, at the rate of exchange prevailing as of December 31 of the preceding calendar year.

s. The amount of money/cash in bank to be declared should be the last balance as of December 31 of the preceding year.
t. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his share in the property.

u. With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property.

v. Properties which are subject of either a chattel or real estate mortgage shall be declared in the SALN Form. The acquisition cost to be declared shall be the actual purchase price, and the liability to be declared shall be the outstanding balance of the loan as of December 31 of the preceding year.

LIABILITIES

w. Under liabilities, the nature of liability, name of creditors and the outstanding balance shall be indicated. The outstanding balance shall refer to the amount of money that is still due as of December 31 of the preceding calendar year.

x. Liability refers to financial liability or anything that can result to a transfer or disposal of an asset. It includes not only those incurred by the declarant but also those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

y. Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal, multi-purpose, salary, calamity loan and the like.

z. Outstanding balance refers to the amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

3. COMPUTATION OF NET WORTH

a. Net worth is the sum of all assets (real and personal) less total liabilities.

b. In the case of real properties, the acquisition cost shall be used in the computation of the net worth.

c. In the case of personal properties, the acquisition cost or amount/value of money shall be used in the computation of the total net worth.
d. Excluded from the computation of real and personal properties are the properties of unmarried children below 18 years of age living in the declarant’s household.

e. If the spouse of the declarant is not a public officer or employee, the latter’s paraphernal or capital properties shall not be included in the computation of the declarant’s net worth.

f. Paraphernal property refers to the properties exclusively owned by the wife.

g. Capital property refers to the properties exclusively owned by the husband.

h. Community property refers to all the properties owned by the spouses at the time of the celebration of the marriage or acquired thereafter, subject to the exceptions provided for by law (Articles 91, Family Code of the Philippines). In the absence of any marriage settlement, the property relations of the spouses shall be governed by the rules on absolute community of property under the Family Code of the Philippines.

The following are excluded from the community property:

(1) Property acquired during the marriage by gratuitous title by either spouse, and the fruits as well as the income thereof, if any, unless it is expressly provided by the donor, testator or grantor that they shall form part of the community property;

(2) Property for personal and exclusive use of either spouse. However, jewelry shall form part of the community property;

(3) Property acquired before the marriage by either spouse who has legitimate descendants by a former marriage, and the fruits as well as the income, if any, of such property. (Article 92, Family Code of the Philippines)

i. Conjugal property refers to all properties acquired during the marriage, whether the acquisition appears to have been made, contracted or registered in the name of one or both spouses, unless proven to be excluded (Article 116, Family Code of the Philippines). This applies when the spouses agreed to be governed by the rules on
the conjugal partnership of gains under the Family Code of the Philippines.

The following are conjugal partnership properties:

(1) Those acquired by onerous title during the marriage at the expense of the common fund, whether the acquisition be for the partnership, or for only one of the spouses;

(2) Those obtained from the labor, industry, work or profession of either or both of the spouses;

(3) The fruits, natural, industrial, or civil, due or received during the marriage from the common property, as well as the net fruits from the exclusive property of each spouse;

(4) The share of either spouse in the hidden treasure which the law awards to the finder or owner of the property where the treasure is found;

(5) Those acquired through occupation such as fishing or hunting;

(6) Livestock existing upon the dissolution of the partnership in excess of the number of each kind brought to the marriage by either spouse; and

(7) Those which are acquired by chance, such as winnings from gambling or betting. However, losses therefrom shall be borne exclusively by the loser-spouse. (Article 117, Family Code of the Philippines)

Prior to the enactment of the Family Code of the Philippines in 1987, when there is no marriage settlement between the spouses, their property relations are covered by the rules on conjugal partnership of gains.

j. If the spouse of the declarant is a public officer or employee, but who chose to separately file his/her SALN, his/her paraphernal or capital properties shall not be included in the computation of the declarant’s net worth.

k. In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital properties.
1. In case of joint filing, the declarant’s total net worth and that of his/her spouse shall be the difference between the total assets (real and personal properties) less the total liabilities.

4. FINANCIAL CONNECTIONS AND BUSINESS INTERESTS

a. The declarant, including that of his/her spouse and unmarried children below eighteen (18) years of age living in declarant’s household, shall declare their existing interest or connection in any business enterprise or entity, aside from income from government. They shall also indicate the business address, nature of business interest and/or financial connection, and date of acquisition of interest or connection.

b. In case there are no existing business interests and financial connections in any business enterprise or entity, the declarant shall tick off the appropriate box in the form.

c. Business interests refer to declarant’s existing interest in any business enterprise or entity, aside from his/her income from government, which shall also include those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

d. Financial connections refer to declarant’s existing connections with any business enterprise or entity, whether as a consultant, adviser and the like, with an expectation of remuneration for services rendered, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

e. Nature of business interest and/or financial connection refers to existing interest or connection in any business enterprise, whether as proprietor, investor, promoter, partner, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant or adviser, financial or business consultant, and the like.

5. RELATIVES IN THE GOVERNMENT

a. The declarant shall disclose his/her relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity. The disclosure shall also state his/her relationship with the relative, the position of the relative as well as the name of office/agency and address.
b. In case the declarant and his/her spouse jointly file their SALN, they shall indicate all their relatives within the fourth civil degree, either by consanguinity or affinity, and shall include the above-mentioned information.

c. In case the declarant has no relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*, the declarant shall tick off the appropriate box in the form.

d. Affinity refers to the relationship of a husband to the blood relatives of his wife, or a wife to the blood relatives of her husband.

e. Consanguinity refers to the relationship by blood from the same stock or common ancestor.

f. Relatives in the government refer to the declarant’s relatives up to the 4th civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*.

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.

g. *Balae* refers to a parent of the declarant’s son-in-law or daughter-in-law.

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1 Definition under RA No. 6713
h. *Bilas* refers to a declarant’s brother-in-law’s wife or sister-in-law’s husband.

i. *Inso* refers to the appellation for the wife of an elder brother or male cousin.²

### 6. OTHER MATTERS

a. In order to prevent unauthorized insertions or pulling out of pages, pagination shall read as page 1 of number of pages, page 2 of number of pages, and so on.

b. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.

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

d. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.

e. The heads of agencies can delegate the authority to administer oath with regard to the SALN Form. The authority to administer oath must be in writing.

f. Head of agency shall include the head of office and/or the head of regional offices of such agency/office.

g. The declarant is strictly required to fill all applicable information in the SALN form. Otherwise, such items should be marked with “N/A” or “not applicable.”

h. Filling up of the form may be handwritten, computerized or typewritten provided the signature of the declarant is original. The declarant is required to write legibly if he chose to fill up the form by handwriting.

i. Additional sheets may be used, if necessary. The additional sheet shall indicate the name of the declarant, his/her position and agency

² [www.bansa.org/dictionaries](http://www.bansa.org/dictionaries)
Guidelines on the SALN Form, p.11

name, the year covered by the SALN, and which shall be signed on each page.

j. No unnecessary markings shall be made on the form.

7. REVIEW AND COMPLIANCE COMMITTEE

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

8. SANCTION

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

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

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

9. REPEALING CLAUSE

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

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