



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

**Re: Amendment to the CSC Resolution
No. 1300173 (January 24, 2013);
Revised SALN Form**

Number: 1500088

Promulgated: 23 JAN 2015

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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 (SALN);

WHEREAS, the requirement on the filing of SALN is likewise found in Section 8 of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) which requires the declarant *"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;"*

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, Section 8 of Republic Act No. 6713 identifies the appropriate office or agency where particular officers and employees should file their SALNs;

WHEREAS, CSC Resolution No. 060231 dated February 1, 2006 amended and clarified Rule VIII of the Rules Implementing Republic Act No. 6713 on the review and compliance of the SALN particularly identifying the offices where the Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) should transmit the submitted SALNs;

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Chief Personnel Specialist
Commission Secretary & Liaison Office

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WHEREAS, under the existing structure of the Philippine government, there are certain agencies, offices or corporations that are not identified in the law and implementing rules;

WHEREAS, such circumstance has brought confusion among agencies, offices as well as public officers and employees as to where their SALNs should be filed or transmitted;

WHEREAS, the Commission recognizes the need to clarify the proper agencies or offices where particular public officers and employees should file their SALNs;

WHEREAS, the Commission in CSC Resolution No. 1300173 dated January 24, 2013 (CSC Memorandum Circular No. 2, s. 2013) promulgated the new Statement of Assets, Liabilities and Net Worth (SALN) Form and Guidelines in the Filling Out of the SALN Form beginning 2012;

WHEREAS, the Commission also recognizes the need to clarify the required disclosure of real property with regard to its location;

WHEREFORE, the Commission **RESOLVES** to **ADOPT** the following rules to serve as amendments to the Statement of Assets, Liabilities and Net Worth (SALN) Form and Guidelines in the Filling Out of the SALN Form beginning CY 2012 (CSC MC No. 2, s. 2013) and CSC Resolution No. 060231 dated February 1, 2006 (CSC MC No. 6, s. 2006), and the attached amended SALN Form:

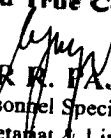
1. Paragraph B(2)(e) of the Guidelines in the Filling Out of the SALN Form beginning 2012 (Guidelines) is hereby amended to read as follows:

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

2. Section 5 of CSC Resolution No. 060231 dated February 1, 2006 in relation to paragraph B(7) – Review and Compliance Committee of the Guidelines is hereby amended to read as follows:

“Section 5. Transmittal of all submitted SALNs to the concerned agencies on or before June 30.

“The Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) shall

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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 <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - Members of the Cabinet; - Undersecretaries; - Assistant Secretaries; - Officials in the Foreign Service and; - Heads of government owned or controlled corporations with original charters and their subsidiaries and - Heads of state colleges and universities

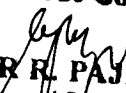
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[Signature]
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 Chief Personnel Specialist
 Commission Secretariat & Liaison Office

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	<p style="text-align: center;">:it:</p> <p><i>Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain</i></p> <ul style="list-style-type: none"> - Colonel, Brigadier General, Major General, Lieutenant General and General (Army and Air Force) - Captain, Commodore, Rear Admiral, Vice Admiral and Admiral (Navy) <p><i>Officers of the Philippine National Police from the rank of Senior Superintendent</i></p> <ul style="list-style-type: none"> - Chief Superintendent, Director, Deputy Director General and Director General <p><i>Officers of the Philippine Coast Guard from the rank of Commodore</i></p> <ul style="list-style-type: none"> - Commodore, Rear Admiral, Vice Admiral and Admiral
<p><i>Deputy Ombudsman in their respective region (Luzon, Visayas or Mindanao)</i></p>	<p><i>Regional officials and employees of the following offices:</i></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><i>Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members</i></p> <p><i>City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan /</i></p>

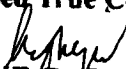
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	<p><i>Panlungsod Members and Barangay Officials</i></p> <p><i>Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain</i></p> <ul style="list-style-type: none">- <i>Lieutenant Colonel, Major, Captain, 1st Lieutenant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

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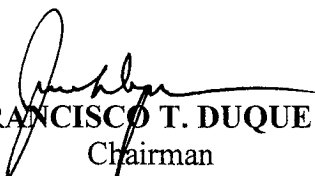
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Commission Secretariat & Liaison Office

	<p><i>All other central¹ officers below the rank of Colonel or Naval Captain as well as all civilian personnel of the AFP</i></p> <p><i>All other central officers (uniformed personnel) below the rank of Senior Superintendent as well as all non-uniformed personnel of the PNP</i></p> <p><i>All other central officers below the rank of Commodore as well as all civilian personnel of the PCG</i></p>
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3. All rules, regulations and issuances which are inconsistent herewith are hereby repealed, amended or modified accordingly.
4. The foregoing amendments shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

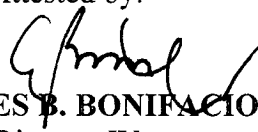
Quezon City.


FRANCISCO T. DUQUE III
Chairman


ROBERT S. MARTINEZ
Commissioner


NIEVES L. OSORIO
Commissioner

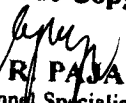
Attested by:


DOLORES B. BONIFACIO
Director IV

Commission Secretariat and Liaison Office

OLA3/OLA5/X36/X51/j220
SALN Revised Guidelines Amendment 2014 FINAL 12.23.2014

¹ National headquarters

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Chief Personnel Specialist
Commission Secretariat & Liaison Office

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

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

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

ASSETS, LIABILITIES AND NETWORTH

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

1. ASSETS

a. Real Properties*

DESCRIPTION <small>(e.g. lot, building, lot, improvements and improvements)</small>	LAND <small>(e.g. acreage, lot, area, etc.)</small>	EXACT LOCATION	ASSESSED VALUE <small>(as shown in the tax declaration)</small>	CURRENT FAIR MARKET VALUE <small>(as shown in the tax declaration)</small>	ACQUISITION		ACQUISITION COST
					YEAR	MODE	

Subtotal: _____

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal : _____

TOTAL ASSETS (a+b): _____

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

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 Chief Personnel Specialist
 Commission Secretariat & Liaison Office

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____

(Sample 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 (e.g. lot, house, and improvements)	LAND (e.g. agricultural, commercial, or residential)	PLAT LOCATION	ASSESSED	CURRENT FAIR	ACQUISITION		ACQUISITION COST
			VALUE	MARKET VALUE	YEAR	MODE	

b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	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

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 Chief Personnel Specialist
 Commission Secretariat & Liaison Office

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____
 (Sample additional sheet/s for the declarant)

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>	LAND <small>(e.g. location, subdivision and lot)</small>	EXACT LOCATION	ASSESSED VALUE <small>(as shown on the assessor's roll)</small>	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
					YEAR	MODE	

Subtotal: _____

b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: _____

TOTAL ASSETS (a+b): _____

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



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.) ADDRESS: _____ _____ SPOUSE: _____ (Family Name) (First Name) (M.I.)	POSITION: _____ AGENCY/OFFICE: _____ OFFICE ADDRESS: _____ _____ POSITION: _____ AGENCY/OFFICE: _____ OFFICE ADDRESS: _____ _____
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UNMARRIED CHILDREN BELOW EIGHTEEN (18) YEARS OF AGE LIVING IN DECLARANT'S HOUSEHOLD

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

ASSETS, LIABILITIES AND NETWORK

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

1. ASSETS

a. Real Properties*

DESCRIPTION <small>(e.g. lot, house, car, condominium, and improvements)</small>	ADDRESS <small>(Street, City, State, Zip)</small>	TAXLOT <small>LOCATION</small>	ASSESSED	CURRENT FAIR	ACQUISITION		ACQUISITION
			VALUE <small>(As shown on the last Declaration of Real Property)</small>	MARKET VALUE	YEAR	MODE	COST

Subtotal: _____

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: _____

TOTAL ASSETS (a+b): _____

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

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SEYMOUR R. PAJARES
 Chief Personnel Specialist
 Commission Secretariat & Liaison Office



OM No. 21, s. 2013

OFFICE MEMORANDUM

FOR : All Offices in the Central Office
All Regional Offices and Field Offices

SUBJECT : Statements of Assets, Liabilities and Net Worth (SALN)

In line with the ISO Certification Process of the Commission, particularly the need to define the control of documents in order to ensure that changes or revisions are identified and to prevent unintended use of obsolete documents, the SALN Form to be disseminated shall bear the notation "Revised 2013" on the upper left corner of each page. Also, the same notation shall be inserted in the title of the guidelines to read as "Guidelines in the Filling Out of the Statement of Assets, Liabilities and Net Worth Form (SALN Revised 2013)," as well as on each page thereof.

The sample SALN Form and Guidelines is attached herewith for your perusal.

For your compliance.


FRANCISCO T. DUQUE III, MD, MSc
Chairman

MAR 14 2013

AGR/X51
OM revised

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