



## MEMORANDUM

01 December 2021

**FOR : ALL PS EMPLOYEES**  
**FROM : SALN REVIEW AND COMPLIANCE COMMITTEE**  
**SUBJECT : 2021 SALN TRANSPARENCY GUIDE**

This has reference to the guidelines on the accomplishment and filing of Statements of Accounts, Liabilities and Net worth (SALN) and the process of checking, clearing, and validation of SALNs.

- 1.0 SALN is the statement of assets, liabilities and net worth, and the disclosure of financial connections or business interests required from each government employee as civil servants. The purpose of the filing of SALN is the promotion of transparency, full disclosure, and preservation of integrity in the civil service. All public officers and employees are required to declare and submit their 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 in the government service.
- 2.0 All officials and employees of the government are required to file a SALN as mandated under Republic Act No. 6713<sup>1</sup>. This applies to employees of national and local governments, including state universities and colleges, and government owned and controlled corporations (GOCC) and their subsidiaries.
- 3.0 The following employees or officials of the government are exempted from filing the SALN Form:
  - 3.1 Those serving in an honorary capacity - persons who are working in the government without service credit and without pay.
  - 3.2 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.
  - 3.3 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.
- 4.0 The SALN should be filed:
  - 4.1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his first day of service;
  - 4.2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; or
  - 4.3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his last day of office.

<sup>1</sup> Code of Conduct and Ethical Standards for Public Officials and Employees dated 20 February 1989.




5.0 On the Manner of Filing:

- 5.1 Husband and wife who are public officials or employees may file their SALN jointly or separately. Hence, declarant spouses who are both in the government service must indicate whether they are filing it jointly or separately at the time of filing by ticking off the box in the top portion of the SALN Form referring to joint or separate filing. The declarant employee who is single, married to a private person, widowed, legally separated, or annulled shall tick off the box marked as "Not applicable."

6.0 The following personal information shall be provided:

- 6.1 Declarant's name, address, designation/position, office, and office address;
- 6.2 Name, designation/position, office and office address of the declarant's spouse; and
- 6.3 Names, dates of birth and ages of the declarant's unmarried and unemancipated children, or put N/A if not applicable.
- 6.4 The declarant must indicate N/A in the blank space for spouse if the declarant is single, widowed, or annulled.

7.0 The following assets shall be declared:

- 7.1 Assets include real properties and personal properties, whether within or outside the Philippines.
- 7.2 Real properties refer to properties, within and/or outside the Philippines, that are immovable by nature, i.e. lot/land, land with building, condominium unit, including improvement/s thereon.
- 7.3 Improvements, which may be declared together or separately with the lot and/or house/building, 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.
- 7.4 Assets to be declared under real properties:
- Those which are already titled or registered under the name of the declarant, his/her spouse, and/or his/her unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household
  - Those not yet titled under the name of the above-mentioned, but are inherited, covered by a deed of sale, or subject of an extra-judicial settlement of estate
- 7.5 Subtotal for real properties refers to the sum of the acquisition cost of all declared real properties, excluding the following:
- Real properties of unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household; and
  - In the case of non-joint filing ("Separate" or "Not Applicable"), the paraphernal or capital properties of spouse, i.e. those solely owned by the spouse.
- 7.6 Personal Properties refer to assets, within and/or outside the Philippines, that are tangible/movable by nature.
- 7.7 Assets to be declared under personal properties:
- Those which are already owned by the declarant, his/her spouse, and/or his/her unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household.
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- It shall also include investments, including paid amount for properties subject of a contract to sell.
- 7.8 Subtotal for personal properties refers to the sum of the acquisition cost/amount of all declared personal properties, excluding the following:
- Personal properties of unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household; and
  - In the case of non-joint filing, the paraphernal or capital properties of spouse.
- 7.9 Total Assets refer to the sum of the subtotal for real properties and personal properties. Again, the same should exclude the following:
- Properties of unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household; and
  - In the case of non-joint filing ("Separate" or "Not Applicable"), the paraphernal or capital properties of spouse.
- 8.0 Liabilities shall likewise be declared:
- 8.1 Liabilities refer to financial liabilities or those which can result to a transfer or disposal of an asset arising from an obligation to pay. For each liability, the declaration shall include information on the nature, name of creditors and outstanding balance.
- 8.2 "Total Liabilities" shall be the sum of the outstanding balance of all liabilities, except those declared in the Separate Sheet/s as personal liabilities of the spouse.
- 9.0 Net Worth refers to the difference between the Total Assets and the Total Liabilities, which may be positive or negative in value. As noted in the previous slides, the said amount shall exclude the following:
- For non-joint filing, i.e. separate filing or declarant's spouse is not a government employee, the paraphernal or capital properties of declarant's spouse; and
  - Properties of unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household.
- 10.0 Business interests and financial connections should also be disclosed:
- 10.1 Business Interests refer to the existing interests in any business enterprise or entity of the declarant, his/her spouse, and unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household.
- 10.2 Financial Connections refer to the existing connections with any business enterprise or entity of the declarant, his/her spouse, and unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household, whether as a consultant, adviser and the like, with an expectation of remuneration for services rendered.
- 10.3 The declarant shall declare his or her existing business interest or financial connection in any business entity or enterprise. For each declaration, information on the name of business entity or enterprise, business address, nature of business interest or financial connection, and date of acquisition of interest or connection shall be provided.



- 10.4 The box must be ticked off if the declarant, his/her spouse, or unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household do not have any business interests or financial connections.
- 11.0 The declarant is also mandated to disclose family members in the government service:
- 11.1 The declarant shall disclose his or her relatives in the government within the fourth (4th) civil degree of relationship, either by consanguinity or affinity, including bilas, inso and balae. For each declaration, information on the name of relative, relationship, position, and name of agency or office and address shall be provided.
- 11.2 Consanguinity refers to the declarant's relationship by blood from the same stock or common ancestor.
- 11.3 Affinity refers to the declarant's relationship to the blood relatives of his/her spouse.
- 11.4 In case the declarant has no relative in the government within the relationship as above-described, the declarant shall tick off the appropriate box in the SALN Form.

12.0 Signing of the document:

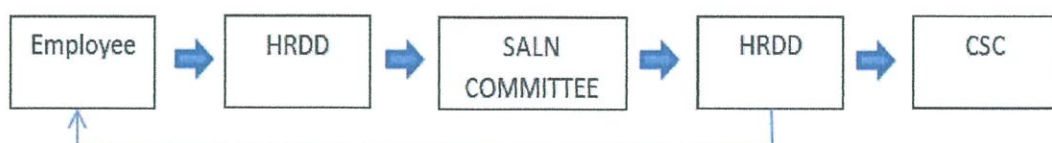
- 12.1 The declarant must sign the "Signature of Declarant" portion of the SALN Form.
- 12.2 If the declarant is married, the declarant shall also obtain the signature of his or her spouse in the "Signature of Co-Declarant/Spouse" portion of the SALN Form. This rule shall apply even if the declarant's spouse, who is a public official or employee, has opted to file his or her SALN separately, or even if declarant's spouse is an individual not connected, nor an employee, or an official of the government.

13.0 Administration of Oath:

- 13.1 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. For the Procurement Service, the administration of oath has been delegated to the head of the HRDD.

**The Clearing Process:**

14.0 Process Flow of Checking, Clearing, and Validation of SALN:




- 14.1 The declarant employee of PS submits their accomplished SALN form to the Human Resource Development Division;
- 14.2 The HRDD will record the submission and the net worth as declared in the SALN form.
- 14.3 After recording, the HRDD endorses the SALN form to the SALN Committee.
- 14.4 The SALN Committee will check the SALN for completeness and regularity of execution. After which, the SALN Committee will recommend either the return of the SALN to the declarant employee for revisions or corrections; or it will issue a memorandum and certification certifying the correctness of execution of the SALN.
- 14.5 The reviewed SALN is routed back to the HRDD for processing, either to return the said SALN to the declarant employee for correction or to transmit the said SALN to the CSC for filing.

15.0 SALNs are commonly reverted for correction due to the following reasons:

- 15.1 **Blank fields:** All fields should be filled out. If there are no assets or liabilities applicable, fields should be marked with "N/A".
- 15.2 **Arithmetical Computation:** Always double check the sums and differences to ensure the faithful recording of assets and liabilities.
- 15.3 **Attending Dates:** A common mistake committed by computer-savvy declarants are the copying and pasting of wrong dates. Always double check the dates of filing, and the date indicated in the "as of" field on top of the page.
- 15.4 **Signatures:** The Signature field should be signed legibly by all declarants.

Please be guided.

  
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Approved for Publication:

  
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