



MC No. 02, s. 2008

MEMORANDUM CIRCULAR

TO : ALL HEADS OF CONSTITUTIONAL BODIES; DEPARTMENTS, BUREAUS AND AGENCIES OF THE NATIONAL GOVERNMENT; LOCAL GOVERNMENT UNITS; GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS WITH ORIGINAL CHARTERS; AND STATE UNIVERSITIES AND COLLEGES.

SUBJECT : Revised Form of the Statement of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Connections

It has come to the attention of the Commission that the yearly filing of the Statement of Assets, Liabilities and Networth actually required all government officials and employees to repeat most of the declarations each year, such that it has become burdensome and time-consuming. The Commission also noticed that the existing form (1994) was difficult to accomplish resulting in a lot of erroneously filed and incompletely filled SALNs.


In view of its current efforts to enhance the effectiveness and compliance of the rules on accomplishing and filing the SALN, the Commission opted to revise the old form and prescribe two (2) new forms incorporating the applicable rules. It enacted CSC Resolution No. 071814, dated September 10, 2007. The said resolution takes effect after fifteen (15) calendar days from January 21, 2008, the date of publication.

The SALN consists of two (2) forms: the Baseline Declaration (BD) and the Annual Declaration (AD). The BD must be accomplished only once. For new entrants, it must be submitted within 30 days after assumption into office and must contain comprehensive information as of his/her first day of government service. For incumbents, the BD must be submitted on or before April 30, 2008, to reflect information as of December 31, 2007. On the other hand, the AD must be accomplished every year for submission on or before April 30, where the employee has previously submitted a BD. What need to be documented in the AD are only acquisitions and disposals of

assets, incurrence and retirement of liabilities, and creation and termination of business interests and financial connections, since the last SALN submission.

The forms must be submitted to the declarant's respective Human Resource Office, Personnel Office or Administration Office.

It is expected that all concerned shall observe this issuance with commitment.



KARINA CONSTANTINO-DAVID
Chairman

February 1, 2008

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**SWORN STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH
DISCLOSURE OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS
AND IDENTIFICATION OF RELATIVES IN THE GOVERNMENT SERVICE (Required by R.A. No. 6713)
As of _____ (Baseline Declaration)**

Note: Please write your responses in ALL CAPITAL letters using ONLY BALL PEN to avoid blotting.

A. DECLARANT'S PERSONAL INFORMATION AND EMPLOYMENT

**For Joint Filing, make 2 entries for Name, Position, Declarant's Annual Gross Salary, Name of Agency, and Office Address*
**Annual Gross Salary refers to ALL amounts received by declarant from Government service*

Last Name	First Name	Middle Name
Home Address	Position	Declarant's Annual Gross Salary

**Annual Gross Family Income refers to income of declarant, spouse, and declarant's children below 18 years of age living in declarant's household*

Name of Agency/Office	Office Address	Annual Gross Family Income

I am married. I am not married. I have no children below 18 years of age living in my household.

Spouse Information:

Name: _____ Position: _____ Company: _____

Children of Declarant Below 18 Years of Age Living in Household of Declarant (Use additional sheet if necessary)	Date of Birth

B. ASSETS, LIABILITIES, AND NET WORTH

Instruction for all assets: Declare assets whether the declarant/spouse/child is the legal owner (name appearing on the instrument of title) or the beneficial owner (property is in the name of another person but ownership pertains to declarant/spouse/child, under a trust arrangement).

1. Real Properties and Vehicles of Declarant/Spouse/Declarant's Children Below 18 Years of Age Living in the Household of Declarant, regardless of amount (Use additional sheet if necessary)

I have no real properties to declare owned by me/ my spouse/ my children below 18 years of age living in my household
 I have no vehicles to declare owned by me/ my spouse/ my children below 18 years of age living in my household

Kind of Real Property/ Type of Vehicle and plate no.	Location of Real Property/ Cert No. and Place of Reg of Vehicle	Acquisition			Estimated Fair Market Value (Php)	Assessed Value (Php)
		Mode	Year	Cost (Php)		
				Total:		

2. Investments, Other Personal Properties, and Liabilities of Declarant/Spouse/Declarant's Children Below 18 Years of Age Living in the Household of Declarant

I have no investments to declare owned by me/ my spouse/ my children below 18 years of age living in my household
 I have no personal properties to declare owned by me/ my spouse/ my children below 18 yrs of age living in my household
 I have no liabilities to declare pertaining to me/ my spouse/ my children below 18 years of age living in my household

Instructions: Declare each Asset Item (Investment and Other Personal Property) with a fair market value of Php50,000 or more as of the date of declaration, even if the same was acquired at no cost or at less cost. Declare each Liability Item with an outstanding balance of Php50,000 or more as of the date of declaration. Items with less value may be declared in lump sum as "Others." However, if "Others" amounts to more than Php 100,000, each item must be listed. Put a check mark on the items to be declared, and make the corresponding entry for the actual Acquisition Cost or Outstanding Balance, as applicable.

B.2.1 Investment Item	Acquisition Cost	B.2.1 Investment Item	Acquisition Cost
<input type="checkbox"/> Stocks (equity paid)		<input type="checkbox"/> Pre-need plans (premiums pd)	
<input type="checkbox"/> Bonds		<input type="checkbox"/> Time deposits	
<input type="checkbox"/> Mutual funds		<input type="checkbox"/> Money market placements	
<input type="checkbox"/> Trust funds		<input type="checkbox"/> Equity in partnerships	
<input type="checkbox"/> Private insurance (premiums pd)		<input type="checkbox"/> Options	
<input type="checkbox"/> Educational plans (premiums pd)		<input type="checkbox"/> Others:	
Total Php:			

B.2.2 Other Personal Property	Acquisition Cost	B.2.3 Liability	Outstanding Balance
<input type="checkbox"/> Cash on hand/Bank accounts		<input type="checkbox"/> Personal loans	
<input type="checkbox"/> Receivables		<input type="checkbox"/> Bank loans	
<input type="checkbox"/> Deposits/advanced payments on leases/rentals		<input type="checkbox"/> Accounts payables	
<input type="checkbox"/> Furniture, antiques		<input type="checkbox"/> GSIS, PAGIBIG loans	
<input type="checkbox"/> Jewelry		<input type="checkbox"/> Mortgage payables	
<input type="checkbox"/> Equity in installment purchases		<input type="checkbox"/> Surety liabilities	
<input type="checkbox"/> Intellectual properties		<input type="checkbox"/> Guaranty liabilities	
<input type="checkbox"/> Others		<input type="checkbox"/> Judgment debts	
		<input type="checkbox"/> Loans from other institutions	
		<input type="checkbox"/> Others	
Total Php:		Total Php:	

3. Net Worth: Declarant/Spouse/Declarant's Children Below 18 Years of Age in Declarant's Household

Reference Section	Net Worth	At Historical Value* (Php)
B1	Total Real Properties and Motor Vehicles	
B2.1	add: Total Investments	
B2.2	Total Other Personal Properties	
B2.3	deduct: Total Liabilities	
	Total Php:	

Acquisition costs of Real Properties and Vehicles, and Investments and Other Personal Properties; less total outstanding balance of Liabilities

C. BUSINESS INTERESTS AND FINANCIAL CONNECTIONS OF DECLARANT/SPOUSE/DECLARANT'S CHILDREN BELOW 18 YEARS OF AGE LIVING IN THE HOUSEHOLD OF DECLARANT (USE ADDITIONAL SHEET IF NECESSARY)

Instruction: Declare each item which generates gross annual receipts of Php 50,000 or more. Items with less value may be declared in lump sum as "Others". However, if "Others" amounts to more than Php 100,000, each item must be listed

I have no business interests and financial connections to declare pertaining to me/my spouse/my children below 18 years of age living in my household.

Declarant, Spouse, or Child (Put Name)	Name of Entity	Address	Nature of Business Interest/Financial Connection	Date of Acquisition/Connection

D. DECLARANT'S RELATIVES IN THE GOVERNMENT (USE ADDITIONAL SHEET IF NECESSARY)

Instruction: Up to the 4th civil degree of relationship, either of consanguinity or affinity, including bilas, inso and balae

I don't know of any relatives in Government.

Name of Relative	Relationship	Position	Office/Address

E. STATEMENT

I hereby certify to the best of my knowledge and information that these are complete and true statements of my assets, liabilities, net worth, business interests, and financial connections, including those of my spouse and my children below 18 years of age living in my household, and the names of my relatives in the Government, as of _____ as required by and in accordance with Republic Act No. 6713. I further certify that no assets, liabilities, business interests, financial connections, and relatives in the Government other than those declared herein are known to me, my spouse, and my children below 18 years of age living in my household.

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

I further undertake to produce all supporting documents for each of the entries herein made when required.

Declarant's Signature: _____ Date _____ TIN: _____
 Community Tax Cert No: _____ Issued In: _____ Issued On: _____

In case of joint filing:

Spouse's Signature: _____ Date _____ TIN: _____
 Community Tax Cert No: _____ Issued In: _____ Issued On: _____

SUBSCRIBED AND SWORN TO before me on this _____ day of _____, 20____
 affiant(s) exhibiting his/her/their Community Tax Certificate(s) as indicated above.

 (Person Administering Oath)

F. GENERAL INSTRUCTIONS FOR BASELINE DECLARATION

1. Please write your responses in ALL CAPITAL letters using ONLY BALL PEN to avoid blotting.
2. The *Baseline Declaration (BD)*, which contains a *comprehensive* listing of your assets, liabilities, net worth, business interests, and financial connections, must be submitted by new entrants within 30 days after assumption into office, and by incumbents on or before April 30, 2008. This form must be accomplished only once.
3. The statement of a new entrant must contain comprehensive information as of his/her first day of Government service. The statement of an incumbent must contain his/her assets, liabilities and networth as of December 31, 2007.
4. The *BD* must be accomplished in *triplicate*, of which two (2) copies must be submitted to the Administration/Personnel Division/Unit of your agency.
5. For *joint filing* by husband and wife, make two (2) entries in Section A for the Name, Position, Annual Gross Salary, Name of Agency/Office, and Office Address. *Also, the co-declarant must sign the Statement under Section E.*
6. You may use additional forms or sheets if information exceeds the spaces provided.
7. Put "N/A" for each entry that does not apply to you.
8. You must provide information for your spouse, if any, *regardless* of the status of marriage, except only when your marriage has been declared null and void; has been annulled; or a decree of legal separation has been procured, with finality.
9. You must provide information for all your children below 18 years of age living in your household, *regardless* of legitimacy or illegitimacy.
10. The *fair market value* of real property is that amount which a willing buyer and a willing seller can agree on as the purchase price of the property. You may refer to historical data, such as sales transactions of real properties, in the same vicinity.
11. The *assessed value* of real property is that recorded in the Assessor's Office, the local Treasurer, or the Sanggunian in the city or municipality where the real property is located.
12. Note that you are *not* required to attach any documents to vouch for or substantiate the information disclosed at the time of submission. However, you must ensure that all information provided is supported by proper and adequate documentation, and must be prepared to produce the same *when* required in the future.
13. Moreover, the SALN is made under oath. Falsification of information or failure to file or report information may subject you to disciplinary action. Deliberate and willful falsification of information may also subject you to criminal prosecution.
14. Penalties under RA 6713 may be any of the following:
 - Imprisonment ≤ five years
 - Fine ≤ PhP 5, 000
 - Dismissal from the service
15. For further guidance, SALN Manual: A Guide to Filling Out Your SALN Form is available from the Civil Service Commission and your Human Resource Division. You may also contact the Integrated Records Management Office (IRMO) at 931-7981, 931-7987, and 951-4628 for assistance in completing the SALN.

**SWORN STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH
DISCLOSURE OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS
AND IDENTIFICATION OF RELATIVES IN THE GOVERNMENT SERVICE (Required by R.A. No. 6713)
As of _____ (Annual Declaration)**

A. DECLARANT'S PERSONAL INFORMATION AND EMPLOYMENT

**For Joint filing, make 2 entries for Name, Position, Declarant's Annual Gross Salary, Name of Agency, and Office Address
Annual Gross Salary refers to all amounts received by declarant from Government service

Last Name	First Name	Middle Name
Home Address	Position	Declarant's Annual Gross Salary

** Annual Gross Family Income refers to income of declarant, spouse, and declarant's children below 18 years of age living in declarant's household*

Name of Agency/Office	Office Address	Annual Gross Family Income
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I am married. I am not married. I have no children below 18 years of age living in my household.

Spouse Information:

Name: _____ Position: _____ Company: _____

Additional Children of Declarant Below 18 Years of Age Living in Household of Declarant since last SALN submission	Date of Birth

B. IF DECLARANT HAS NOTHING TO DECLARE

- There have been *no acquisitions and no disposals of real properties* pertaining to me/my spouse/my children below 18 years of age living in my household since my last SALN submission.
- There have been *no acquisitions and no disposals of vehicles* pertaining to me/my spouse/my children below 18 years of age living in my household since my last SALN submission.
- There have been *no acquisitions and no disposals/liquidations of investments* to declare pertaining to me/my spouse/my children below 18 years of age living in my household since my last SALN submission
- There have been *no acquisitions and no disposals of other personal properties* to declare pertaining to me/my spouse/my children below 18 years of age living in my household since my last SALN submission
- There have been *no incurrence of new liabilities and no retirement/reduction of existing liabilities* to declare pertaining to me/my spouse/ my children below 18 years of age living in my household since my last SALN submission
- There have been *no acquisitions and no terminations of business interests and financial connections* to declare pertaining to me/my spouse/ my children below 18 years of age living in my household since my last SALN submission.
- I don't know of any *relative* who joined the Government or was separated therefrom since my last SALN submission.

C. IF DECLARANT HAS SOMETHING TO DECLARE -- Instruction for Assets, Liabilities, and Business Interests/Financial Connections: Liquidation/disposal of assets, retirement/reduction of liabilities, and termination of business interests/financial connections must be enclosed in parenthesis (xxx) to distinguish the same from acquisitions of assets, incurrence of new liabilities, and creation of business interests and financial connections.

D. ACQUISITIONS AND DISPOSALS OF ASSETS AND LIABILITIES

Instruction for all Assets: Declare assets whether the declarant/spouse/child is the legal owner (name appearing on the instrument of title) or the beneficial owner (property is in the name of another person but ownership pertains to declarant/spouse/child, under a trust arrangement).

1. Acquisitions/Disposals of Real Properties and/or Vehicles of Declarant/ Spouse/ Declarant's Children Below 18 Years of Age Living in the Household of Declarant, regardless of amount (Use additional sheet if necessary)

Kind of Real Property/ Type of Vehicle and plate no. Acquired (Disposed)	Location of Real Property/ Cert and Place of Reg of Vehicle	Acquisition			Estimated Fair Market Value	Assessed Value
		(Disposal of Asset)				
		Mode	Year	Cost (Market Value of Asset)	(Not Applicable to Vehicles)	
			Total (Php)			

2. Acquisitions/Disposals/Liquidations of Investments/Other Personal Properties; Incurrence/Retirement/Reduction of Liabilities -- of Declarant/Spouse/ Declarant's Children Below 18 Years of Age Living in the Household of Declarant

Instructions: Declare each item with a fair market value of Php50,000 or more, even if the same was acquired at no cost or at less cost. Market value must be determined as of the date of declaration. Items with less value may be declared in lump sum as "Others". However, if "Others" amounts to more than Php 100,000, each item must be listed. Mark the properties to be declared and make the corresponding entry for the Acquisition Cost/Value of Liquidated Asset.

D.2.1 Investment Acquired (Disposed)	Acquisition Cost	(Value of Liquidated Asset)	D.2.1 Investment Acquired (Disposed)	Acquisition Cost	(Value of Liquidated Asset)
<input type="checkbox"/> Stocks (equity pd)			<input type="checkbox"/> Pre-need plans (premiums pd)		
<input type="checkbox"/> Bonds			<input type="checkbox"/> Time deposits		
<input type="checkbox"/> Mutual funds			<input type="checkbox"/> Money market placements		
<input type="checkbox"/> Trust funds			<input type="checkbox"/> Equity in partnerships		
<input type="checkbox"/> Private insurance (premiums pd)			<input type="checkbox"/> Options		
<input type="checkbox"/> Educational plans (premiums pd)			<input type="checkbox"/> Others		
D.2.2 Other Personal Property Acquired (Disposed)	Acquisition Cost	(Value of Liquidated Asset)	D.2.3 Liability Incurred (Paid)	Outstanding Balance/ Increase	(Amount Paid)
<input type="checkbox"/> Receivables			<input type="checkbox"/> Personal loans		
<input type="checkbox"/> Deposits/advanced payments on leases/rentals			<input type="checkbox"/> Bank loans		
<input type="checkbox"/> Furniture, antiques			<input type="checkbox"/> Accounts payable		
<input type="checkbox"/> Jewelry			<input type="checkbox"/> GSIS, PAGIBIG loans		
<input type="checkbox"/> Equity in installment purchases			<input type="checkbox"/> Mortgage payable		
<input type="checkbox"/> Intellectual properties			<input type="checkbox"/> Surety liabilities		
<input type="checkbox"/> Cash on hand/Bank accounts (actual amt)			<input type="checkbox"/> Guaranty		
<input type="checkbox"/> Others			<input type="checkbox"/> Judgment debts		
			<input type="checkbox"/> Loans from other institutions		
			<input type="checkbox"/> Others		

E. ACQUISITION/TERMINATION OF BUSINESS INTERESTS/FINANCIAL CONNECTIONS BY DECLARANT/SPOUSE/DECLARANT'S CHILDREN BELOW 18 YEARS OLD LIVING IN HOUSEHOLD OF DECLARANT (Use Additional Sheet If Necessary)

Instruction: Declare each acquired item which generates gross annual receipts of Php 50,000 or more. Items with less value may be declared in lump sum as "Others." However, if "Others" amounts to more than Php 100,000, each item must be listed. Termination of Business Interests or Financial Connections previously reported, regardless of current gross annual receipts, must be reported.

Declarant, Spouse, or Child [Put Name]	Name of Entity	Address	Nature of Business Interest/Financial Connection	Date of Acquisition (Termination)

F. DECLARANT'S RELATIVES IN THE GOVERNMENT (Use Additional Sheet If Necessary)

Instruction: Up to the 4th civil degree of relationship, either of consanguinity or affinity, including bilas, inso and balaë

Name of Relative	Relationship	Position (Separated)	Office/Address

G. INCORPORATION BY REFERENCE AND STATEMENT:

I am fully incorporating to this statement my Baseline Declaration for the year _____ and subsequent declarations from _____ through _____. I hereby certify to the best of my knowledge and information that these SALN statements collectively are complete and true statements of my assets, liabilities, net worth, business interests, and financial connections, including those of my spouse and my children below 18 years of age living in my household, and the names of my relatives in the Government, as of _____, as required by and in accordance with Republic Act No. 6713. I further certify that no assets, liabilities, business interests, financial connections, and relatives in the Government other than those declared herein are known to me, my spouse, and my children below 18 years of age living in my household.

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

I further undertake to produce all supporting documents for each of the entries herein made when required.
 Declarant's Signature: _____ Date: _____ TIN: _____
 Community Tax Cert No: _____ Issued In: _____ Issued On: _____

In case of joint filing:

Spouse's Signature: _____ Date: _____ TIN: _____
 Community Tax Cert No: _____ Issued In: _____ Issued On: _____

SUBSCRIBED AND SWORN TO before me this _____ day of _____, 20____, affiant(s) exhibiting his/her/their Community Tax Certificate(s) as indicated above.

H. GENERAL INSTRUCTIONS FOR ANNUAL DECLARATION

1. The *Annual Declaration (AD)* shall be accomplished for succeeding years following the submission of the *Baseline Declaration (BD)*.
2. The first *AD* shall be for the period commencing from the day immediately following the cut-off date of your *BD*, up to December 31 of the previous calendar year. The subsequent *ADs* shall be for the period January 1 to December 31 of the previous year, for submission on or before April 30. The *AD* must also be accomplished within 30 days from separation from Government service, statements of which must cover January 1 up to the last day in office.
3. The *AD* must be accomplished in *triplicate*, of which two (2) copies must be submitted to the Administration/Personnel Division/Unit of declarant's agency.
4. For *joint filing* by husband and wife, make two (2) entries in Section A for the Name, Position, Annual Gross Salary, Name of Agency/Office, and Office Address. *Also, the co-declarant must sign the Statement under Section G.*
5. You may use additional forms or sheets if information exceeds the spaces provided.
6. Put "N/A" for each entry that does not apply to you.
7. You must provide information for your spouse, if any, *regardless* of the status of marriage, except only when your marriage has been declared null and void; has been annulled; or a decree of legal separation has been procured, with finality.
8. You must provide information for all your children below 18 years of age living in your household, *regardless* of legitimacy or illegitimacy.
9. Compare your assets and liabilities since your last SALN submission, to your assets and liabilities as of time of declaration in this *AD*. You need to declare the changes since your last SALN submission.

The changes that need to be disclosed in the *AD* are those that have occurred since your last SALN submission, and existing as of the date of declaration of the *AD*:

Any acquisition or disposal of any Real Properties or Vehicles, *regardless of value and acquisition cost*

- Any acquisition or disposal of any Investments or Other Personal Properties, with a fair market value of Php 50,000 or more each, *regardless of acquisition cost in the case of acquisition*
 - Any incurrence or retirement of any Liabilities, each with a value of Php 50,000 or more
 - Any creation or termination of any Business Interests or Financial Connections, each with gross annual receipts of Php 50,000 or more. However, termination of Business Interest or Financial Connection previously reported must be declared, regardless of the related amount of current gross receipts
 - Any relative who joined or was separated from Government service.
10. If none of the incidents described in par. 9 took place since your last SALN submission, you may simply accomplish Sections A, B, and G.
 11. If incidents described in par. 9 took place since your last SALN submission, please note the following:
 - Declare the actual acquisition cost of each Asset Item (Investment and Other Personal Property) with a fair market value of Php50,000 or more, even if the same was acquired at no cost or at less cost; as well as the incurrence/increase of each Liability Item by amount of Php50,000 or more. Declare the disposal/liquidation of each Asset Item with a fair market value of Php50,000 or more; as well as the reduction or payment of each Liability Item by Php50,000 or more. However, for Cash and Bank Accounts, it is the actual amount as of date of declaration, for amounts of Php50,000 or more, that must be reported, and not the changes in the amount.
 - Market value must be determined as of the date of declaration. Items with less value may be declared in lump sum as "Others." However, if "Others" amounts to more than Php 100,000, each item must be listed. Put a check mark on the items to be declared, and make the corresponding entry for the actual Acquisition Cost of Asset or Fair Market Value of Liquidated Asset; or the Outstanding Balance/Increase in Liability or Amount Paid, as applicable.

12. For the acquisition of an asset, enter the acquisition cost, or the amount paid in obtaining ownership over the property. If the property was acquired gratuitously, as from a donation or inheritance, the acquisition cost is Zero.
13. When making an entry for the disposal or liquidation of an asset, declare the fair market value, not the amount at which the asset was disposed.
14. Put in parenthesis (xxx) the disposal/liquidation value of the asset. If you dispose of an asset *gratuitously or for an amount less than its value*, you still need to report the fair market value of the property because this reduces your net worth accordingly.
15. If a Liability worth Php 50,000 or more has been retired/reduced/paid, you should declare the amount retired/paid. Put in parenthesis (xxx) the Amount Paid in the *AD* under Amount Paid (Section D.2.3).
16. If a Business Interest or Financial Connection, regardless of gross annual receipts, has terminated, you should declare this. Put in parenthesis the date of termination (xx/xx/xx) to indicate that this is a termination, and not a creation, of a new Business Interest or Financial Connection.
17. If a relative has been separated from Government, put in the word "Separated" under the column on Position (Separated) to indicate that this is a separation, and not a new appointment
18. The *fair market value* of real property is that amount which a willing buyer and a willing seller can agree on as the purchase price of the property. You may refer to historical data, such as sales transactions of real properties, in the same vicinity.
19. The *assessed value* of real property is that recorded in the Assessor's Office, the local Treasurer, or the Sanggunian in the city or municipality where the real property is located.
20. Note that you are *not* required to attach any documents to vouch or substantiate the information disclosed at the time of submission. However, you must ensure that all information provided is supported by proper and adequate documentation, and must be prepared to produce the same *when* required in the future.
21. Moreover, the SALN is made under oath. Falsification of information or failure to file or report information may subject you to disciplinary action. Deliberate and willful falsification of information may also subject you to criminal prosecution.
22. Penalties under RA 6713 may be any of the following:
 - Imprisonment ≤ five years
 - Fine ≤ P5,000
 - Dismissal from the service
22. For further guidance, SALN Manual: A Guide to Filling Out Your SALN Form is available from the Civil Service Commission and your Human Resource Division. You may also contact the Integrated Records Management Office (IRMO) at 931-7981, 931-7987, and 951-4628 for assistance in completing the SALN.