

Republic of the Philippines Civil Service Commission Constitution Hills, Batasang Pambarisa Complex, Diffragn 1126 Quezon City



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

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 biotting

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Spouse Information:					•				
Name:	*	Po	sition:			Coi	npany:		
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Total Php:

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☐ Jewelry ☐ Equity in installment pu					Mortgage payabl	95		
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Declarant, Spouse, or								
Child (Put Name)	rame	Name of Entity		,	Address	Nature of Business Interest/Financial Connection		Date of Acquisition Connection
D. DECLARANT'S REL	ATIVES 1	N THE GOVER	NMENT	(I) (B)	USE ADDITION	IAL SHEET IF	NECESS	SARY)
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Name of Relative	F	telationship			Position	Off	ice/Add	188 5
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ipouse's Signature:					Date	TIN;	<u>,</u>	
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SUBSCRIBED AND S	WORN TO b	efore me on this	s indicate	rd a	day of			, 20,

(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.
- 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 <u>under oath</u>. 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.

Annual Declaration Form (2/6/2008)

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)

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Total (Php)

Annual Declaration Form (2/6/2008)

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 D.2.1 Investment Acquisition 辅(Value of Acquisition (Value of Acquired Cost Liquidated Cost Liquidated (Disposed) * Asset) (Disposed) Asset) Stocks (equity pd) Pre-need plans (premiums pd) Bonds ☐ Time deposits ☐ Money market Mutual funds placements Trust funds ☐ Equity in partnerships Private insurance Options (premiums pd) Educational plans Others (premiums pd) D.2.3 Liability D.2.2 Other (Value of Acquisition Outstanding (Amount Paid) Personal Property ್ರCost Liquidated Balance/_ Incurred (Paid) Acquired(Disposed) িজ Asset) Increase * Receivables Personal loans Deposits/advanced Bank loans payments on leases/rentals Furniture, antiques Accounts payable ☐ Jewelry ☐ Equity in installment GSIS, PAGIBIG loans Morigage payable purchases Intellectual ☐ Surety liabilities properties Cash on hand/Bank Guaranty accounts (actual amt) Others Judgment debts Loans from other institutions 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. Name of Entity Address Declarant, Spouse, or Nature of Business Interest/Financial Date of Child [Put Name] Acquisition Connection (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 balae 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. / 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 __ Community Tax Cert No: |ssued 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.
- You must provide information for all your children below 18 years of age living in your household, regardless of legitimacy or illegitimacy.
- 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.

Annual Declaration Form (2/6/2008)

- For the acquisition of an asset, enter the acquisition cost, or the amount paid in obtaining ownership 12. over the property. If the property was acquired gratuitously, as from a donation or inheritance, the acquisition cost is Zero.
- When making an entry for the disposal or liquidation of an asset, declare the fair market value, not 13. the amount at which the asset was disposed.
- Put in parenthesis (xxx) the disposal/liquidation value of the asset. If you dispose of an asset 14. 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.
- If a Liability worth Php 50,000 or more has been retired/reduced/paid, you should declare the 15. amount retired/paid. Put in parenthesis (xxx) the Amount Paid in the AD under Amount Paid (Section D.2.3).
- If a Business Interest or Financial Connection, regardless of gross annual receipts, has terminated, 16. 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.
- If a relative has been separated from Government, put in the word "Separated" under the column on 17. Position (Separated) to indicate that this is a separation, and not a new appointment
- The fair market value of real property is that amount which a willing buyer and a willing seller can 18. 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.
- The assessed value of real property is that recorded in the Assessor's Office, the local Treasurer, or 19. the Sanggunian in the city or municipality where the real property is located.
- Note that you are not required to attach any documents to vouch or substantiate the information 20. 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 $\leq P5,000$
 - Dismissal from the service
- For further guidance, SALN Manual: A Guide to Filling Out Your SALN Form is available from 22. 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.