



## **GUIDELINES IN THE FILLING OUT OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM**

### **I. INTRODUCTION**

- a) SALN stands for Statement of Assets, Liabilities, and Net Worth. It is a declaration of assets (i.e., land, vehicles, etc) and liabilities (i.e., loans, debts, etc), including business and financial interests, of an official/employee, of his or her spouse, and of his or her unmarried children under 18 years old still living in their parents' households
- b) The submission of a SALN is required by law under Article XI Section 17 of the 1987 Constitution and Section 8 of Republic Act No. 6713, the "Code of Conduct and Ethical Standards for Public Officials and Employees." It includes a waiver authorizing the Ombudsman or his authorized representatives to attain documents that may show assets, liabilities, net worth, business interests, and financial connections from all appropriate government agencies.

### **II. OBJECTIVES**

- a) 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;
- b) 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.

### **III. LEGAL REFERENCES**

- a) 1987 Philippine Constitution;
- b) Republic Act 6713 or the "Code of Conduct and Ethical Standards for Public Officials and Employees";
- c) CSC Memorandum Circular No. 10, series of 2006 on the "Review and Compliance Procedure in the Filing and Submission of Statement of Assets, Liabilities and Net worth and Disclosure of Business Interest and Financial Connections";
- d) CSC Resolution Number 1300455 dated March 4, 2013 on the "Review and Compliance Committee for the Statement of Assets, Liabilities and Net worth (SALN), and
- e) Other pertinent laws, rules and regulations on the matter.

### **IV. SCOPE**

#### **Who are required to file?**

All officials and employees of:

- National and local governments
- State universities and colleges, and

- Government-owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter

### **Who are exempted from filing?**

- Those serving in honorary capacity; • Laborers; and
- Casual or temporary workers.

However, those holding career positions under temporary status are required to file their SALN.

### **When to File?**

**NEW ENTRANT FILING:** Due within 30 calendar days from assumption to office; information must be as of declarant's first day of service.

**ANNUAL FILING:** Due not later than April 30 of every year; information as of December 31 of the reporting period.

**SEPARATION:** Due within 30 days after separation from government service.

### **APPLICABLE LAW**

- **Republic Act No. 6713 - Code of Conduct and Ethical Standards for Public Officials and Employees**  
"All officials and employees in the government, elective and appointive, permanent or temporary, whether in the career or non-career service, including military and police personnel. Whether or not they receive compensation, regardless of amount."
- **Republic Act No. 6713 Section 8**  
"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. "
- **Article XI, 1987 Philippine Constitution**  
"Section 17. 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."

### **V. RULES IN ACCOMPLISHING THE (SALN) FORM**

- 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/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.

### **Assets, Liabilities and Net Worth**

- 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.

#### **A. ASSETS**

- Refer to properties which are immovable by nature.
- SALN purposes, real properties are classified according to their use, that is, residential, commercial, agricultural, industrial, or mixed use and the like.

**DESCRIPTION** - land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.

#### **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.
- may be declared separately or together with the land to which it is attached.

**KIND-** 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.

**EXACT LOCATION** - The declarant shall indicate the exact location of the properties.

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

**FAIR MARKET VALUE** - 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.

**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.

- 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** - 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.

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.

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.

The amount of money/cash in bank to be declared should be the last balance as of December 31 of the preceding year.

**CO-OWNED PROPERTIES**- declarant shall disclose the proportionate amount of his share in the property.

**PROPERTIES SUBJECT OF A CONTRACT TO SELL** - the amount already paid shall be declared as personal property.

**MORTGAGED PROPERTY** — the actual purchase price is the acquisition cost  
**LIABILITY** to be declared shall be the outstanding balance of the loan as of December 31 of the preceding year.

#### **Example of Personal Properties**

- Cash and bank accounts
- Receivables
- Deposits/advanced payments on leases/rentals
- Furniture
- Antiques
- Equity in installment purchase
- Intellectual property
- Club memberships

**NOTE:** THE OTHER PERSONAL PROPERTY BOUGHT AND SOLD IN THE SAME YEAR SHALL NOT BE INCLUDED IN THE REPORT BECAUSE IT NO LONGER EXISTS AT DATE OF DECLARATION.

#### **B. LIABILITIES**

- Refer to financial liability or anything that can result to a transfer or disposal of an asset.

**NATURE OF LIABILITY** - type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal, multi-purpose, salary, calamity loan and the like.

**OUTSTANDING BALANCE** - amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

#### **Example of Liabilities**

- Personal loans
- Bank loans
- Account payable
- GSIS, PAG-IBIG loans
- Mortgage payables
- Surety liabilities
- Judgment debts
- Loans from other institutions

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## COMPUTATION OF NET WORTH

**NET WORTH** - sum of all assets (real and personal) less total liabilities.

- In real properties, the acquisition cost shall be used in the computation of the net worth
- In personal properties, the acquisition cost or amount/value of money shall be used in the computation of the total net worth
- What are excluded in the computation?
- Properties of unmarried children below 18 years of age living in the declarant's household
- Paraphernal or capital properties of declarant's spouse
- Spouses who are both public officers or employees

### In case of separate filing:

- Paraphernal or capital properties shall not be included in the computation of the declarant's net worth:

### In case of joint filing:

- The total assets of the spouses shall include their respective paraphernal or capital properties

## BUSINESS INTERESTS/FINANCIAL CONNECTIONS

- **BUSINESS INTERESTS** - declarant's existing interest in any business enterprise or entity, aside from his/her income from government.
- **FINANCIAL CONNECTIONS** - 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.
- **Nature of Interest** - 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.

## RELATIVES IN THE GOVERNMENT

- **AFFINITY** - relationship of a husband to the blood relatives of his wife, or a wife to the blood relatives of her husband.
- **CONSANGUINITY** - relationship by blood from the same stock or common ancestor.

### Who else are included?

- **BALAE** - a parent of the declarant's son-in-law or daughter-in-law
- **BILAS** - declarant's brother-in-law's wife or sister-in-law's husband
- **INSO** - appellation for the wife of an elder brother or male cousin

## CERTIFICATION AND SIGNATURE

- Declaration should be true and correct statements
- Identification of the relatives is only to the best of the declarant's knowledge
- Both spouses should sign, whether in the government or private sector
- If signature cannot be acquired, an explanation should be attached.

## Who can administer oath?

- The heads of agencies
- Those authorized by the head of agency to administer oath
- Those authorized by law to administer oath, i.e. public notary, the authority to administer oath must be in writing.

## OTHER REMINDERS

- No unnecessary markings.
- Fill all applicable information. Otherwise, write "not applicable" or "N/A."
- Filling up the form may be handwritten, computerized or typed.
- Handwriting must be legible.
- Violations of Public Officers
- Failure of an official or employee to submit his/her SALN; and
- Failure to disclose or declare of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN

## PENALTIES

Failure to correct/submit SALN in accordance with the procedure and within the given period pursuant to the directive and Section 4 hereof shall be a ground for disciplinary action. The Review and Compliance Committee shall issue a show-cause order directing the concerned employee 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 of Administrative Cases in the Civil Service. The offense for failure to file SALN shall be:

- **First Offense** - suspension of one (1) month and one (1) day to six (6) months
- **Second Offense** - Dismissal from the service

## REVIEW AND COMPLIANCE COMMITTEE

For purposes of the submission of the new SALN Form for the year, 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.

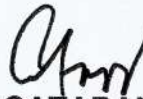
- The Committee shall be tasked to perform the following procedure/functions:
  1. Receiving and evaluation of the SALN if the same has been submitted on time and all are filled out with correct information.
  2. Preparation of a list of the following employees, in alphabetical order, to be submitted to the Civil Service Commission on or before 15<sup>th</sup> of May every year.
    - 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.

## VI. CONFIDENTIALITY OF RECORDS

Access to or reproduction of the duly submitted SALN shall be subject to the following:

1. That any person requesting for a copy of the SALN submit a duly approved request specifying the purpose for the same;
2. That the request has been approved by the Data Privacy Officer of the Commission;

3. That any person requesting for a copy of the SALN shall be required to pay a reasonable fee to cover the cost of reproduction and mailing of such statement, as well as the cost of certification; that the request thereof is for a legitimate purpose;
4. That the SALN to be accessed shall be available for inspection at reasonable hours;
5. That the SALNs be available for copying within ten (10) days after it has been filed in the proper government agencies;
6. That the request for a copy of the SALN of any GCG official or employee be subject to the pertinent CSC rules on the matter or laws which regulate the flow of information most especially the Data Privacy Act of 2012.



**GENERAL GREGORIO PIO P CATAPANG JR., AFP (Ret.), CESE**  
Acting Director General





Republic of the Philippines  
**DEPARTMENT OF JUSTICE**  
**BUREAU OF CORRECTIONS**  
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**MEMORANDUM**

**TO :** DIRECTOR, DIRECTORATE FOR ADMINISTRATION  
 SUPERINTENDENT, NBP  
 SUPERINTENDENT, CIW  
 SUPERINTENDENT, DPPF  
 SUPERINTENDENT, IPPF  
 SUPERINTENDENT, LRP  
 SUPERINTENDENT, SPPF  
 SUPERINTENDENT, SRPPF

**SUBJECT :** ADMINISTERING OFFICERS FOR STATEMENT OF ASSETS,  
 LIABILITIES AND NET WORTH (SALN) AND PERSONAL DATA  
 SHEET (PDS) SUBMISSIONS

**DATE :** 04 JANUARY 2023

1. Reference:
  - a) Memorandum from Chief, HRD dated 03 January 2023 re: Submission of Sworn Statement of Assets, Liabilities and Net Worth (SALN)
2. To facilitate the efficient and timely submission of PDS and SALN as mandated by law, the Director, Directorate for Administration is hereby authorized to act as Administering Officer who shall attest to the personnel's sworn veracity of the documents submitted.
3. Likewise, all Superintendents of the BuCor's Operating Prisons and Penal Farms (OPPFs) are hereby authorized to act as Administering Officers of their respective OPPFs.
4. For strict compliance.

  
**GENERAL GREGORIO PIO P CATAPANG JR., AFP (Ret.), CESE,**  
 Acting Director General

JRCP/VRL/Dex/Tino/MemoJan2023

Copy furnished:

- ODG/ODDGA/ODDGO/ODDGR
- All Directorates
- All Division/Section Chiefs
- All OPPF Superintendents
- CTOD/Admin Division
- Records/COA



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Republic of the Philippines  
Bureau of Corrections  
**NATIONAL HEADQUARTERS**  
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19 JAN 2023

BUCORDA-  
SPECIAL ORDER  
NUMBERS 2023 - 0054 /

BUREAU OF CORRECTIONS  
**OFFICIAL DOCUMENT**  
CMS. ADMINISTRATIVE DIVISION

Certified by: Col VISTE  
Date: 1-19-2023 Time: 9:29 AM

1. References :

- a. Routing Slip from the Chief, HRD dated 05 January 2023.
- b. Special Order Number 2022-0154-A dated 22 February 2022.
- c. Special Order Number 2022-0154 dated 18 February 2022.

2. ICOW the above reference 1 (a), the BuCor SALN Review and Compliance Committee (SRCC) to scrutinize and evaluate BuCor's SALN compliance prior to submission to the Civil Service Commission is hereby reconstituted to be composed of the following:

Chairperson	:	Chief, Legal Services
Members	:	Chief, Internal Affairs Service (IAS) Chief, Human Resource Division (HRD)
Secretariat	:	Human Resource Records Management Section (HRMMS)

3. This Order takes effect immediately.

**BY THE AUTHORITY OF THE ACTING DIRECTOR GENERAL, BUCOR:**

~~C/CSUPT GERALDO I ARO~~  
OIC - Deputy Director General for Administration  
Director, Directorate for Administration

JRCP/TALE/cmv/mld/SOJan2023

- 1 - ODG/DDGA/DDGO/DDGR
- 1 - DA/Admin/HRD/ID/COA/Management
- 1 - Legal/IAS
- 1 - Records

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