



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF ANGELES CITY

26 Jan. 2026

DIVISION MEMORANDUM
No. 037, s. 2026

**DESIGNATION OF THE SDO REVIEW AND COMPLIANCE COMMITTEE ON THE
FILING AND SUBMISSION OF SWORN STATEMENT OF ASSETS, LIABILITIES
AND NET WORTH (SALN) AS OF DECEMBER 31, 2025**

To : Assistant Schools Division Superintendent
SGOD Chief, CID OIC-Chief
Unit/Section Heads
Public Schools District Supervisors
School Heads of Public Elementary and Secondary Schools
All Teaching and Non-Teaching Personnel
All Division Personnel
All Others Concerned

1. Pursuant to Civil Service Commission (CSC) Resolution No. 130045 dated March 4, 2013, the Schools Division Office (SDO) of Angeles City hereby designates its Review and Compliance Committee (RCC) to ensure compliance with the filing of the Statement of Assets, Liabilities and Net Worth (SALN) of all SDO officials and employees.

2. The RCC shall be composed of the following:

Chairperson: Maria Cristina S. Sarmiento, Administrative Officer V

Members:

Atty. Paul Nikon T. Alcayro, Legal Officer III
Caroline L. Montes, Administrative Officer IV
Edna T. Canlas, Administrative Officer IV

Secretariat:

Heide L. Chantengco, Legal Assistant
Bienvenido M Santos III, Administrative Aide VI
Emily Q. Balingit, Administrative Aide III
Ariel Catanghal,

3. The RCC shall review and evaluate all SALNs to determine compliance with prescribed filing periods, completeness and proper form, in accordance with CSC rules and regulations.

4. In compliance with Article XI, Section 17 of the 1987 Philippine Constitution and Section 8 of Republic Act No. 6713, all public officials and employees are required to file under oath their SALN every end of the calendar year.

5. All permanent employees of SDO Angeles City shall submit their duly accomplished, updated, and notarized SALN, or SALN duly administered by an authorized officer, to the Division Records Office **on or before April 30, 2026**.



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6. Failure to submit the SALN within the prescribed period shall result in exclusion from the consolidated submission to the Assigned Repository Agency and may subject the erring employee to administrative sanctions under Section 8 of Republic Act No. 6713.
7. Copies of the SALN Guidelines and the SALN Form (Revised as of 2025) are attached for reference.
8. For information, wide dissemination and strict compliance.



ENGR. EDGARD C. DOMINGO PhD, CESO V
Schools Division Superintendent

Encls.: As stated

Reference: RA 6713

To be indicated in the Perpetual Index under the following subjects:

SALN

MCS/AOV/January 27, 2026



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF ANGELES CITY

REMINDERS:

1. Duly accomplish the official SALN form in **three (3) copies** (1 for 201 file copy, 1 for Personal copy and 1 for CSC copy). Use legal size paper. Write N/A on the portions not applicable to the data owner.
 - a. SALN is “as of December 31, 2025”.
 - b. The **date** of accomplishment of SALN must be subscribed and sworn to on the **SAME date**.
 - c. SALN administered by a Notary Public, shall **require additional two (2) copies**.
 - d. For complete list of Person Administering Oath, please refer to attached SALN Guidelines.
2. Schools are required submit a summary of list of filers.

STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____

(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 <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	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

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____
 (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>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	

Subtotal: _____

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	ACQUISITION COST/ AMOUNT

Subtotal: _____

TOTAL ASSETS: _____

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 required by R.A. No. 6713)

COMPLIANCE FOR:

Assumption of office as of _____ Annual filing as of December 31, 2025 Exit as of _____

DECLARANT: _____
 (Family Name) (First Name) (M.I.)

POSITION: _____
AGENCY/OFFICE: JOSE P. DIZON ELEMENTARY SCHOOL
OFFICE ADDRESS: MAGALANG ROAD PANDAN,
 ANGELES CITY

SPOUSE: _____
 (Family Name) (First Name) (M.I.)

POSITION: _____
AGENCY/OFFICE:¹ _____
OFFICE ADDRESS: _____

SPOUSES, WHO ARE BOTH PUBLIC OFFICIALS OR EMPLOYEES, MAY FILE THE SALN JOINTLY OR SEPARATELY. THE DECLARANT SHALL CHECK THE APPROPRIATE BOX

Joint Filing Separate Filing Not Applicable

IF WITH MULTIPLE MARRIAGES, INDICATE NAME(S) OF SPOUSES, OTHERWISE CHECK THE "NOT APPLICABLE" BOX.

Not Applicable

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

NAME OF CHILD	AGE
_____	_____
_____	_____
_____	_____

ASSETS, LIABILITIES AND NETWORTHⁱⁱ

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

1. ASSETS

a. Real Properties

DESCRIPTION <small>(e.g. lot, house and lot, condominium, and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
					YEAR	MODE	

Subtotal: _____

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	ACQUISITION COST/ AMOUNT

Subtotal: _____

TOTAL ASSETS: _____

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

NET WORTH: Total Assets less Total Liabilities = _____

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant / Declarant’s spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant’s Household)

I/ We do not have any business interest or financial connection.

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Inso^{iv})

I/ We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

I hereby certify that these are true and correct statements of my assets, liabilities, net worth, business interests and financial connections, including those of my spouse and unmarried children below eighteen (18) years of age living in my household, and that to the best of my knowledge, the above-enumerated are names of my relatives in the government within the fourth civil degree of consanguinity or affinity.

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

Date: _____

Signature of Declarant

Government Issued ID: _____
 ID No.: _____
 Date Issued: _____

Signature of Declarant

Government Issued ID: _____
 ID No.: _____
 Date Issued: _____

SUBSCRIBED AND SWORN to before me this ____ day of _____, affiant exhibiting to me the above-stated government-issued identification card.

(Person Administering Oath)

ⁱ Position, Agency, and Address shall only be declared if the spouse is a public official or employee.

ⁱⁱ Additional sheets may be used by the declarant, if necessary.

ⁱⁱⁱ Capital or paraphernal assets, and liabilities of the declarant’s spouse, and properties of children below 18 years of age and living in the declarant’s household shall be disclosed using the additional sheets provided.

^{iv} *Balae* refers to the parent of one’s son or daughter-in-law; *Bilas* refers to a brother-in-law’s wife or sister-in-law’s husband; *Inso* refers to the appellation for the wife of an elder brother or male cousin.



Statement of Assets, Liabilities and Net Worth

Presented by:

Atty. Ariel G. Ronquillo
Assistant Commissioner for Legal
Civil Service Commission

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OBJECTIVES

Understand the purpose, scope, and requirements of SALN.

Identify major changes vs. old guidelines.

Clarify compliance responsibilities and sanctions.



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HIGHLIGHTS

- Integration of all SALN issuances of the CSC
- Adoption of the digital filing and submission
- Clarification on what constitutes assumption of office
- Procedure for all instances of filing the SALN – upon assumption, annual & upon separation
- Provision on multiple marriages
- Signature of spouse
- Update on review and compliance procedure



Basics on the SALN

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What is the SALN?

Statement required from government employees under existing laws which requires disclosure of assets, liabilities and net worth.

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LEGAL BASIS

- Republic Act 6713 – Code of Conduct and Ethical Standards for Public Officials & Employees
- Supreme Court jurisprudence
- 2025 Omnibus Rules on SALN

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**Why is the
SALN
required of
public
officers?**

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Statement of Assets, Liabilities & Net Worth

The requirement of filing the SALN is imposed by no less than the 1987 Constitution, and its objectives are to promote transparency in the civil service and to establish a deterrent against government officials bent on enriching themselves through unlawful means. (Babano vs. Executive Secretary)

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

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

When should we file the SALN?



Within 30 days after assumption of office



On or before April 30 of every year thereafter



Within 30 days after separation from the service

Manner of Filing the SALN

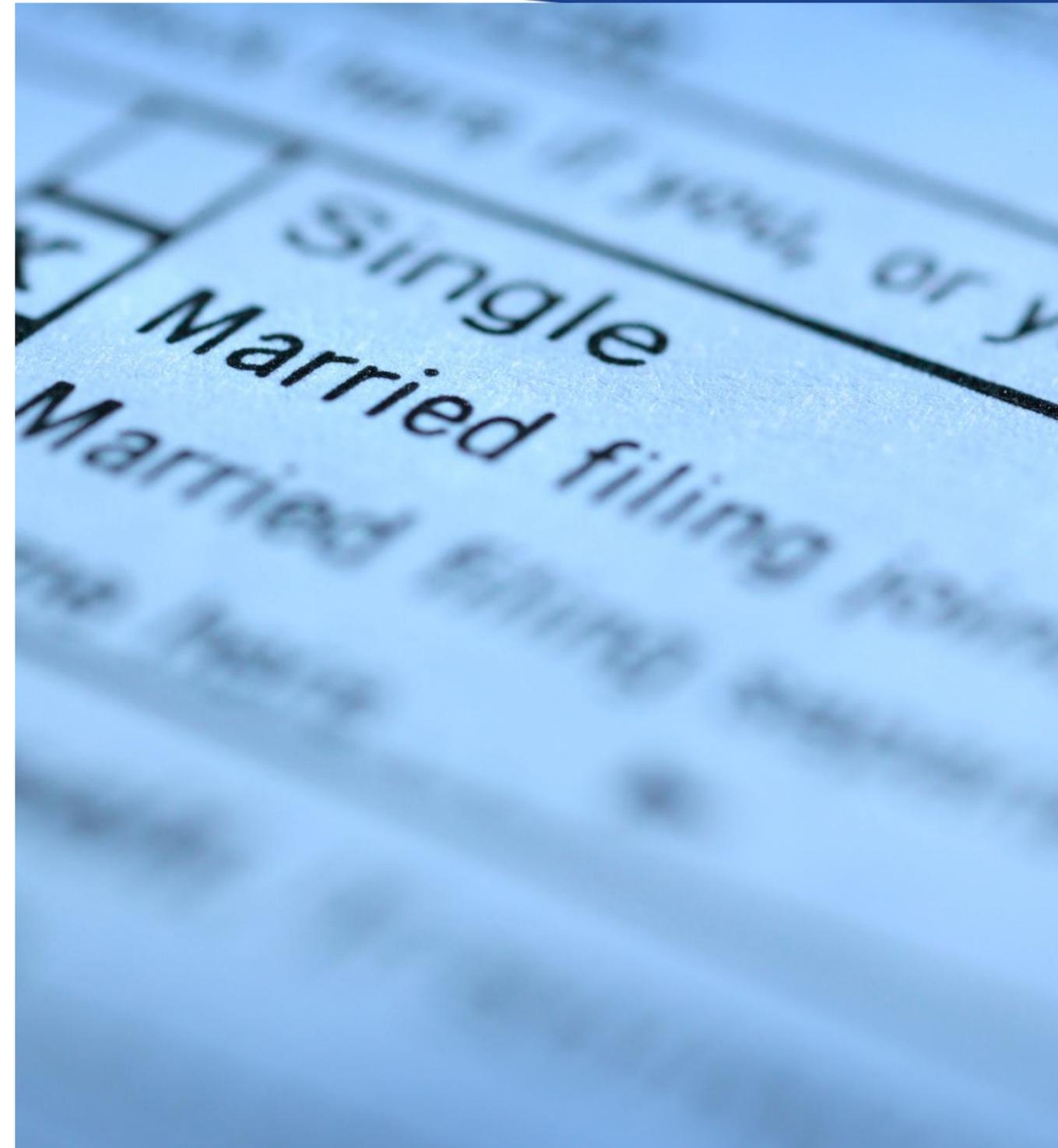
Option to File Jointly or Separately

01

The option applies only when the spouses are both in government service.

02

The option applies when a declarant has more than one wife, but only one is in government service.



Manner of Filing the SALN

Not applicable

If declarant is single or married but spouse is not in government service, the declarant shall shade the “Not applicable” box.



Existing Laws on the SALN

1987 Constitution of the Philippines

- R.A. No. 3019 (August 17, 1960)
- R.A. No. 6713 (February 20, 1989)
- E.O. No. 292 (July 25, 1987)
- R.A. No. 7160 (October 10, 1991)

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RA No. 3019

...a true, detailed **sworn statement of assets and liabilities**, including a statement of the amounts and sources of his income, the amounts of his personal and family expenses and the amount of income taxes paid for the next preceding calendar year:

EO No. 292

to **submit a declaration** under oath of his assets, liabilities, and net worth.

1987 Constitution

...submit a **declaration** under oath of his assets, liabilities, and net worth.

Laws on the SALN

RA No. 6713

...submit **declarations** under oath of, ... **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.

RA No. 7160

...**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.

CSC Issuances on the SALN

Now integrated in the Omnibus
Rules on the SALN



- **Implementing Rules of R.A. No. 6713** (April 21, 1989)
- **CSC Resolution No. 1100356** dated **March 15, 2011** (Guidelines Governing Access to SALNs with the Civil Service Commission)
- **CSC MC No. 10, s. 2006** (Review and Compliance Procedure in the Filing and Submission)
- **CSC MC No. 2, s. 2013** (Revised SALN Form with Guidelines)
- **CSC MC No. 3, s. 2013** (Amendment to Review and Compliance Procedure)
- **CSC MC No. 3, s. 2015** (Revised SALN Form and Amendment to Guidelines)
- **CSC MC No. 13, s. 2020** (SALN Electronic Filing)
- **CSC MC No. 6, s. 2021** (SALN During Exceptional Circumstances)
- **CSC Resolution No. 2400263** (Filing and Submission of the SALN from 2023 SALN Onwards)

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What is included in the SALN?

- statement of assets, liabilities and net worth;
- disclosure of financial connections or business interests;
- identification of relatives within the fourth degree of consanguinity or affinity, which also include *bilas*, *balae* and *inso*



SALN Forms

Rep. Act. No. 6713 IRR –
SALN Form

1994 Revised SALN
Form

2008 Baseline
Declaration
Form/Annual
Declaration Form
(deferred)

2011 SALN Form
(deferred)

2013 Revised SALN
Form

2015 Revised SALN
Form – specific
location of real property

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SWORN STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH

(As required by R.A. No. 6718)

COMPLIANCE FOR:
 Assumption of office as of _____ Annual filing as of December 31, _____ Exit as of _____

DECLARANT: _____ POSITION: _____
 (Family Name) (First Name) (M.I.) AGENCY/OFFICE: _____
 OFFICE ADDRESS: _____
 SPOUSE: _____ POSITION: _____
 (Family Name) (First Name) (M.I.) AGENCY/OFFICE:¹ _____
 OFFICE ADDRESS: _____

SPOUSES, WHO ARE BOTH PUBLIC OFFICIALS OR EMPLOYEES, MAY FILE THE SALN JOINTLY OR SEPARATELY.
 THE DECLARANT SHALL CHECK THE APPROPRIATE BOX
 Joint Filing Separate Filing Not Applicable

IF WITH MULTIPLE MARRIAGES, INDICATE NAME(S) OF SPOUSES, OTHERWISE CHECK THE "NOT APPLICABLE" BOX.
 Not Applicable

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

NAME OF CHILD	AGE
_____	_____
_____	_____

ASSETS, LIABILITIES AND NETWORTH²

(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)³

1. ASSETS

a. Real Properties

DESCRIPTION (e.g. lot, house and lot, condominium, and improvements)	KIND (e.g. residential, commercial, industrial, agricultural and mixed use)	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			(As found in the Tax Declaration of Real Property, if available)	(As found in the Tax Declaration of Real Property, if available)	YEAR	MODE	
Subtotal:							

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	ACQUISITION COST/ AMOUNT
Subtotal:		
TOTAL ASSETS:		

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____
 NET WORTH: Total Assets less Total Liabilities = _____

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant / Declarant's spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant's Household)

I/We do not have any business interest or financial connection.

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balas and *Isang*)

I/We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

I hereby certify that these are true and correct statements of my assets, liabilities, net worth, business interests and financial connections, including those of my spouse and unmarried children below eighteen (18) years of age living in my household, and that to the best of my knowledge, the above-enumerated are names of my relatives in the government within the fourth civil degree of consanguinity or affinity.

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

Date: _____

Signature of Declarant

Signature of Declarant (Spouse)

Government Issued ID: _____
 ID No.: _____
 Date Issued: _____

Government Issued ID: _____
 ID No.: _____
 Date Issued: _____

SUBSCRIBED AND SWORN to before me this ____ day of _____, affiant exhibiting to me the above-stated government-issued identification card.

(Person Administering Oath)

¹ Position, Agency, and Address shall only be declared if the spouse is a public official or employee.
² Additional sheets may be used by the declarant, if necessary.
³ Capital or paraphernal assets, and liabilities of the declarant's spouse, and properties of children below 18 years of age and living in the declarant's household shall be disclosed using the additional sheets provided.
⁴ *Bilas* refers to the parent of one's son or daughter-in-law; *Bilas* refers to a brother-in-law's wife or sister-in-law's husband; *Isang* refers to the appellation for the wife of an elder brother or male cousin.

2025 SALN Form



2025 SALN Form

- Basic Information
- Children
- Assets: Real Property, Personal Property
- Liabilities
- Business Interests and Financial Connections
- Relatives in the Government
- Waiver and Certification
- Signature
- Oath
- Additional Sheets

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Changes in the SALN Form



- **01** The declarations on amount and sources of income, amount of personal and family expenses and amount of income taxes paid (2011 form) were removed.
- **02** The declaration of nature of real properties (1995 and 2011 forms) was removed.
- **03** Personal properties no longer have to be distinguished as tangible and intangible (2011 form).
- **04** Additional space for declarant/s with more than 1 wife was provided (2025 form)
- **05** Footnotes provided as reference of declarants (2025 form)



BASIC INFORMATION

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SWORN STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH

(As required by R.A. No. 6713)

COMPLIANCE FOR:

Assumption of office as of _____ Annual filing as of December 31, _____ Exit as of _____



DECLARANT:

(Family Name) (First Name) (M.I.)

POSITION:

AGENCY/OFFICE: _____

OFFICE ADDRESS: _____

SPOUSE:

(Family Name) (First Name) (M.I.)

POSITION:

AGENCY/OFFICE:¹ _____

OFFICE ADDRESS: _____

SPOUSES, WHO ARE BOTH PUBLIC OFFICIALS OR EMPLOYEES, MAY FILE THE SALN JOINTLY OR SEPARATELY.
THE DECLARANT SHALL CHECK THE APPROPRIATE BOX

Joint Filing Separate Filing Not Applicable

IF WITH MULTIPLE MARRIAGES, INDICATE NAME(S) OF SPOUSES, OTHERWISE CHECK THE "NOT APPLICABLE" BOX.

Not Applicable

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

NAME OF CHILD

AGE

Basic Information

Sec. 7. When to File

- Assumption, annual, and separation from service
- Public officials and employees who assumed their office in a given year shall no longer be required to comply with the annual filing of the SALN in the year of assumption of office.

Sec. 8. Re-entry to Government Service

The re-entry of any public official or employee to government service, such as the re-election of officials and reemployment shall be considered as another assumption of office.

**Reemployment presupposes a gap in the service. Thus, all personnel movements which do not result in a gap in the service are excluded from this provision.*

Joint and Separate Filing of the SALN

- In **case of joint filing**, the spouses shall declare all their assets, including paraphernal and capital properties, liabilities, business interest, and financial connections.
- In **case of separate filing**, the declaration of the exclusive property of the spouse is not required.

For purposes of computation of net worth

- **Separate filing**: paraphernal or capital properties are not included
- **Joint filing**: include paraphernal or capital properties
- For convenience, additional sheet forms are given.

Joint and Separate Filing of the SALN

- Spouses who are public officials or employees but separated in fact or legally separated are still considered to have marriage bonds. They shall have the option to file their SALN jointly or separately.
- **Section 10. Not Applicable.** In case the declarant is single, married but whose spouse is not in the government service, widowed, divorced under the Code of Muslim Personal Laws of the Philippines, 29, and those whose marriages were legally annulled or declared a nullity under the FCP, the declarant shall mark the box labeled “Not Applicable.”

Joint and Separate Filing of the SALN

- **Section 11. Separate Filing.** In case the declarant has more than one wife, as allowed under existing laws, he shall file his SALN separately if more than one wife is a public official or employee. In case only one wife is a public official or employee, the declarant shall have the option to jointly or separately file the SALN. In addition to the declarations required under these Rules, the declarant shall also declare the names of his wives.
- If the declarant is the wife of a public official or employee who has more than one wife, she shall separately file the SALN.

Sec. 12. Name of Declarant's Spouse

The declarant shall provide the name of his/her spouse. However, the declarant is not required to disclose the spouse spouse's job title, office, and office address, except when the spouse is also a public official or employee.

Sec. 14. Children

The declarant must provide the information required for the declarant's unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate. The children referred to above shall be considered living in the declarant's household regardless of whether the child is physically present in the household or not, as long as said child is dependent on the declarant for support.

Sec. 14. Civil Status

The change of civil status of the declarant after the following dates of submission of the SALN shall not affect the nature of the properties declared:

- a. The date of assumption for the declarant entering government service;
- b. December 31 of the preceding year for the annual filing by the declarant;
- and
- c. The date of separation for the declarant leaving government service.



ASSETS DECLARATION

Real Property

Personal Property

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Assets Declaration

- **Real property:** description, classification, location, acquisition details
- **Personal property:** jewelry, appliances, vehicles, investments
 - Cash, stocks, bonds, memorial/pre-need plans
 - Inherited and co-owned properties must be declared



Real Properties





Real Properties

- Properties which are immovable by nature.
- **Improvements** attached or introduced to the immovable.
 - 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

What should be declared as real property?

- **Titled Properties.** Those registered under the name of the declarant (Sec. 23).
- **Acquired Properties.** Those covered by an executed deed of sale, deed of donation, or subject of an extrajudicial settlement (Sec.24).
- **Inheritance.** Inherited properties but not yet titled (Sec.26)



What about conveyed property?

The real property of the declarant, the spouse or unmarried child below 18 years of age and living in the declarant declarant's household **already conveyed to another person through a deed of absolute sale or perfected donation, even if not yet registered** under that person person's name, shall not be declared in the SALN (Sec.25)



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Real Properties

ASSETS, LIABILITIES AND NETWORTHⁱⁱ

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

1. ASSETS

a. Real Properties

DESCRIPTION <small>(e.g. lot, house and lot, condominium, and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property, if available)</small>		YEAR	MODE	

Exact Location

In 2015, the required declaration of location of real property was clarified.

In the Omnibus Rules on the SALN, it was further clarified that it may be declared in a manner by which the said property may be easily located, such as, but not limited to barangay for agricultural lands and street or name of subdivision for residential properties (Sec. 20)





Tax Declaration of Real Property
San Pedro, Laguna

2021

TD No: 24- Property Identification No. _____

Owner: BETTY TIN: _____

Address: _____ MANILA Telephone No. _____

Administrator/Beneficial User/Occupant: _____ TIN: _____

Address: _____ Telephone No. _____

Location of Property: 2 (Number and Street) _____ (Barangay/District) SAN PEDRO, LAGUNA (Municipality & Province/City)

OCT/TCT/CLOA No. T-36 Survey No. _____

CCT No. _____ Lot No. _____

Dated: _____ Block No. _____

Boundaries:
North: NE LOT 14 BLK. 10 South: SE LOT 10 BLK. 10
East: SE ROAD LOT 7-A West: NW LOT 9 BLK. 10

KIND OF PROPERTY ASSESSED:
 Land Machinery
 Building Others: _____
No. of Storeys: _____ Specify _____

Brief Description:

Classification	Area	Market Value	Actual Use	Assessment Level	Assessed Value
RESIDENTIAL	180.00	Php 412,200.00	RESIDENTIAL	15 %	Php 61,830.00
Total		Php 412,200.00			Php 61,830.00

Total Assessed Value SIXTY-ONE THOUSAND EIGHT HUNDRED THIRTY AND XX / 100
(Amount in Words)

Taxable Exempt Effectivity of Assessment/Reassessment 1 2012
Qtr. Yr.

Recommended for Approval: _____ Date _____
CITY ASSESSOR

Approved By: _____ Date _____
PROVINCIAL ASSESSOR

This declaration cancels TDARP No. 24- Owner: Same Owner Previous A.V. Php 39,420.0

Memoranda

NOTES* This declaration is for real property taxation purposes only and the valuation indicated herein are based on the schedule of unit m created for the purpose and duly enacted into an Ordinance by the Sangguniang Panlalawigan under Ordinance No.1 dated September 7, 20

Assessed Value & Fair Market Value

Based on the amount as indicated in the **latest available** tax declaration of the property

Sec. 21. No Tax Declaration

In case the tax declaration is not readily available to the declarant, the spouse, and the children, the assessed and fair market value may be based on other government sources or means, such as, but not limited to, **information obtained from the Assessor's Office of the local government having jurisdiction over the real property concerned.**

In case there is no tax declaration for the property, such as memorial lots and columbarium units, the declarant shall indicate "Not Applicable" or "N/A" for the assessed and fair market value of the property.

Sec. 22. Absence of Value in the Tax Declaration

In case the latest available tax declaration does not indicate the market value, the declarant shall base the market value on other government sources, such as, but not limited to, market value as inquired with the Assessor's Office or the zonal value issued by the Bureau of Internal Revenue (BIR).

Acquisition Year and Mode



Year the property is acquired



By sale, donation, or inheritance



Acquisition Cost



Amount of money paid to acquire or own something

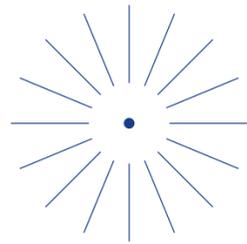


Refers to the amount of expenses incurred for improvements introduced on a real property, including cost of labor & materials or the amount in the latest available tax declaration

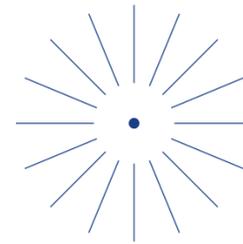


In the case of properties received gratuitously, e.g. donation, inheritance, and winnings, no acquisition cost shall be declared

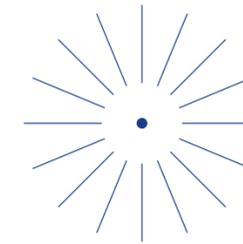
Declaration of Assets (Real and Personal)



**CO-OWNED
PROPERTIES** – declarant
shall disclose the
proportionate amount of
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

Contract to Sell

Bilateral contract where the prospective seller, while expressly reserving the ownership of the subject property despite its delivery to the prospective buyer, commits to sell the property exclusively to the prospective buyer upon full payment of the purchase price (Platinum Plans Phil. Inc. vs Cucueco, GR 147405, April 25, 2006)

Ownership is reserved to the seller until payment of full price

Title is retained by seller until full payment of the price

Deed of Sale

By the deed of sale one of the contracting parties obligates himself to transfer the ownership and to deliver a determinate thing, and the other to pay therefor a price certain in money or its equivalent. (Art. 1458. NCC)

Title to property passes upon the execution of the Deed of Sale

Seller loses and cannot recover the ownership unless the contract is rescinded

Personal Properties



Sec. 31. Investment

Investment shall also refer to memorial plans, pre-need plans, and other investment funds, such as provident funds and insurance contracts with attached investments.



Sec. 33. Collective Declaration

Personal properties collectively acquired, or of the same nature and kind, may be declared generally or collectively. In this case, the declarant may write/indicate “various years” under the column for Year Acquired and “various modes” under the column Mode of Acquisition.

Sec. 34. Individual Declaration.

Personal property registered with the appropriate government agency, such as, but not limited to, motor vehicles, boats, aircraft, and firearms, shall be declared individually.

Common Provisions

Depreciation cost is not considered in determining the acquisition cost (Sec. 41)

Beneficial use is not considered an asset for purposes of the SALN (Sec. 43)

Inherited property if in cash, the amount of money received shall be declared as cash on hand or in bank (Sec. 44)

Prizes & Winnings shall be declared with zero as acquisition cost. But if the it consists of cash, the amount of money received shall be declared as cash on hand or in bank (Sec. 45)





LIABILITIES

Sec. 46. Liability

- All liabilities of the declarant shall be declared in the SALN.
- It shall not include pre-determined obligations that the declarant, the spouse, or children below 18 years of age living in the declarant's household, entered into by a contract such as, but not limited to, a contract to sell or insurance obligation.
- For purposes of the SALN, pre-determined obligation refers to an obligation where there is no transfer of asset yet.

Liabilities



Unpaid bills shall be considered a liability if it remains unpaid as of the reckoning date of the SALN.



NATURE OF LIABILITY – any type of loan or any form of indebtedness; obligations arising from contracts



Loans may include those obtained from banks, financial institutions, GSIS, PAG-IBIG, and others, such as personal, multi-purpose, salary, calamity loans, and the like



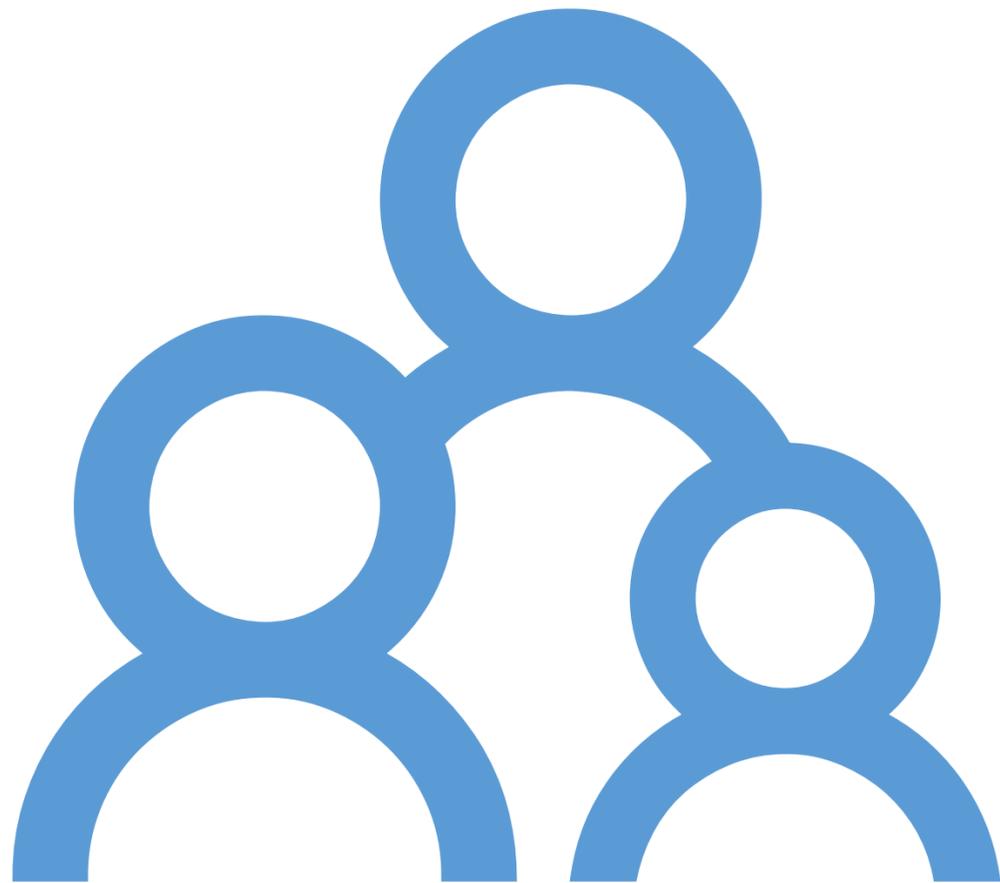
OUTSTANDING BALANCE – the amount of money that one still owes on the loan as of December 31 of the preceding calendar year

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



Business Interests & Financial Connections

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Business Interests/ Financial Connections and Relatives in the Government

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant / Declarant's spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant's Household)

I/ We do not have any business interest or financial connection.

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Inso)

I/ We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

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

- 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

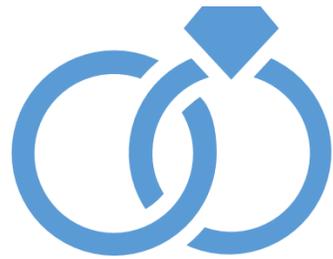
RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Inso)

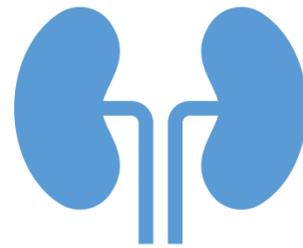
I/ We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

Relatives Within the 4th Degree



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



Declaration is only to the best of declarant's knowledge

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

I hereby certify that these are true and correct statements of my assets, liabilities, net worth, business interests and financial connections, including those of my spouse and unmarried children below eighteen (18) years of age living in my household, and that to the best of my knowledge, the above-enumerated are names of my relatives in the government within the fourth civil degree of consanguinity or affinity.

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

Date: _____

<i>(Signature of Declarant)</i>		<i>(Signature of Co-Declarant/ Spouse)</i>	
Government Issued ID:		Government Issued ID:	
ID No.:		ID No.:	
Date Issued:		Date Issued:	

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 if filing jointly

If spouse is a private individual, his/her signature is not required



Pagination

- The format should indicate the total number of pages of the SALN in case additional sheets are used
- Such as:
 - Page 1 of 3
 - Page 2 of 3
 - Page 3 of 3
- **PURPOSE:** To avoid insertions or pulling out of pages.

Who can administer oath?



The heads of agencies

Head of agency shall include the head of office and/or the head of regional offices



Those authorized by the head of agency to administer oath



Those authorized by law to administer oath, i.e. notaries public



The authority to administer oath must be in writing.

Sec. 75. Administering of Oath; Delegation

The head of the agency may delegate the authority to administer oath to any other public official or employee within his/her jurisdiction, such as regional directors, branch heads, and the like, considering the time limitation of the head of the agency and the number of public officials and employees of the agency.

Under **special circumstances**, the authority to administer an oath may be delegated to a subordinate employee, such as when the declarant is on study leave abroad or assigned to a remote area. The delegation of authority to administer an oath must be in writing.

Sec. 81. Joint Filing

In case of joint filing, the SALN may be reproduced as needed, without the need for interchanging the names of the declarant and the spouse/co-declarant, and submitted as such to their respective agencies, provided the signatures of the declarant and the spouse are original on all SALNs.

Sec. 83. Form Alteration

Minor alteration to the electronic format of the SALN may be allowed provided that the content on the first and second pages and the additional sheet of the SALN shall be retained after such alteration. Such alterations may include adding or deleting one row or more on one table to accommodate one or more entries to another table.

Sec. 85. Signature

All pages of the SALN shall be signed or initialed by the declarant.

Sec. 84. Copies of SALN

All officials and employees shall submit **three original copies** of the SALN to the Human Resource Management Office (HRMO) or its equivalent office in the department, agency, or office.

The first copy shall be given to the review and compliance committee for transmittal to the repository agency, the second copy shall be filed in the 201 File of the declarant, and the third copy shall be given to the declarant as a personal copy.



Review and Compliance Procedure

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Compliance consists of:

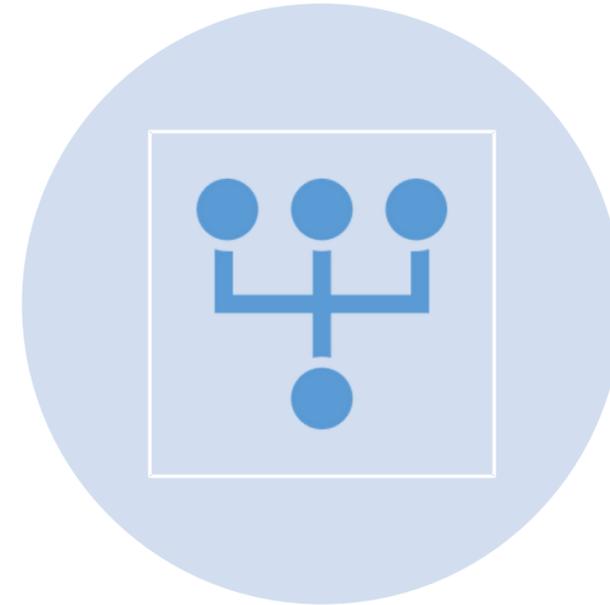
- Filing by the declarant with the concerned department, agency or office
- Submission by the department, agency or office with the proper repository agency



Filing of the SALN



Filing of the SALNs within the agency (Rule VII).



HRMO or its equivalent office through designated HRM Officer (Sec. 87)

Sec. 88. Compliance Procedure

All heads of the department, agency, or office shall **establish procedures** for the review of SALNs to determine whether said statements which have been **submitted on time are complete and are in proper form**. It shall include the constitution of the review and compliance committee, which shall be tasked to perform the review of SALNs.

The procedure shall be approved by a majority of the members of the House concerned in the case of the legislative branch, the Secretary of Justice in the case of the executive branch, and the Chief Justice of the Supreme Court in the case of the judicial department.

In the case of constitutional bodies, the procedure shall be approved by the **commission** concerned or its head of office, if not a collegial body.

Sec. 89. Opinion

The duly constituted review and compliance committees of the department, agency, or office shall have the power within their respective jurisdictions to **render a written opinion** interpreting the provisions of R.A. No. 6713 pertaining to compliance with the requirement to file the SALN by public officials and employees.

The opinion is subject to the approval by a majority of the members of the House concerned in the case of the legislative branch; the Secretary of Justice in the case of the executive branch; and the Chief Justice of the Supreme Court in the case of the judicial department.

In the case of constitutional bodies, the opinion shall be approved by the commission concerned or its head of office, if not a collegial body.

Sec. 90. Good Faith.

The public official or employee to whom an opinion is rendered, and any other public official or employee involved in a similar factual situation, and who, after issuance of the opinion, acts in good faith in accordance with it shall not be subject to any sanction under R.A. No. 6713.

Sec. 91. Submission to the CSC.

Upon approval of the procedure, the head of the department, agency, or office shall furnish the CSC with a copy thereof.

Corrective Actions

In the event a determination is made that a statement is not so filed following these Rules, the review and compliance committee shall so inform the public official or employee concerned and direct him/her to take the necessary corrective action.

Minor Correction

Minor correction pertains to corrective action at the initiative of the declarant on a typographical error, mathematical rectification, and explanation of disclosed entries.

Substantial Correction

Substantial correction pertains to corrective actions at the initiative of the declarant on hidden, undisclosed, or undeclared assets, liabilities, business interests, and financial connections of the declarant.

Correction: When Allowed

Minor and substantial correction to the SALN is allowed **after filing** with the department, agency, or office concerned and **during the implementation** of its SALN review and compliance procedure.



Sec.96. Corrective Action After Submission to Repository Agency

Upon submission of the original SALNs with the repository agency (as outlined under Rule IX), corrections or amendments in the entries, **upon the initiative of the declarant, shall no longer be allowed.**

In the **subsequent compliance** on the filing of the SALN, any correction of entries the non-disclosure of which was **unintended** or made in **good faith** shall be **deemed a correction** of the previous SALN/s.

Sec. 97. Prosecution of Case

The review and compliance procedure including the notification that may be given by the committee concerned in the course thereof is **not a prerequisite** to the filing of administrative charges for false declaration or concealment in the declarant declarant's SALN.

The declarant is responsible for declaring the required information with or without notice.

Sec. 98. Assumption & Exit SALN

The review and compliance of SALNs submitted after assumption to or separation from office shall be performed by the HRMO or the committee designated to review such accomplished SALN SALNs.





Repository Agency

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Repository Agencies



National
Office of the
Ombudsman



Secretary of
the Senate



Secretary of the
House of
Representatives



Clerk of Court of
the Supreme
Court



Court
Administrator



Office of the
President



Deputy
Ombudsman



Civil Service
Commission

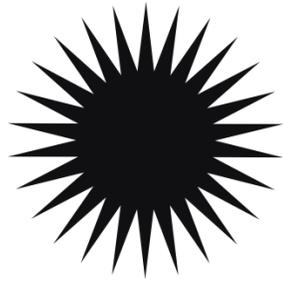
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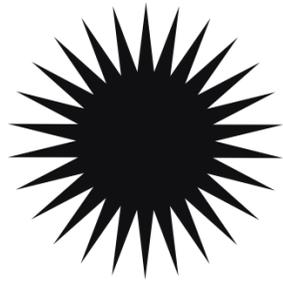
Submission of the SALNs to the Repository Agency

- Within **three (3) months** from the date of filing of the declarant with the department, agency, or office for those entering government service;
- **On or before October 30 of every year** for the annual filing of the SALN; and
- **Within three (3) months** from the date of filing of the declarant with the department, agency, or office for those leaving government service.

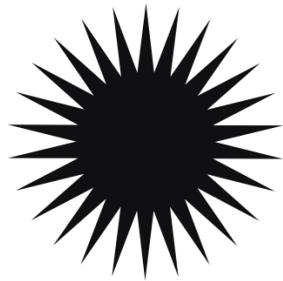
Proper & Complete Form



The repository agency has the power to conduct a review of the SALNs submitted to it.



When upon review, it is found that a declarant failed to use the proper form or that the form is not complete, the repository agency concerned shall return the SALN to the department, agency, or office concerned to consider such SALN as **non-compliant**, without prejudice to the liability of the Review and Compliance Committee for Simple Neglect of Duty.



The department, agency, or office concerned shall then inform the declarant of such non-compliance with a directive to correct or complete the SALN.

Upon receipt, the declarant shall correct or complete the SALN and resubmit the form to the repository agency within **thirty (30) days** therefrom.

Otherwise, the declarant shall be considered to have not complied with the filing of the SALN.





Digital Filing and Submission of the SALN

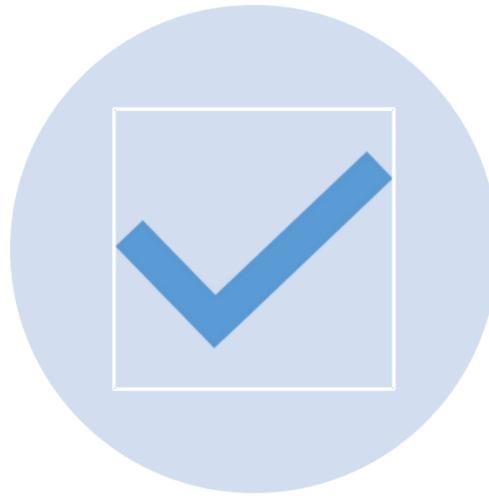
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Background



CSC MC No. 13, s. 2020
Filing and Submission of the Revised
SALN Form for the Year 2020

CSC MC No. 6, s. 2021
Filing and Submission of the SALN
During Exceptional Circumstances



CSC Resolution No. 2300254
dated 25 April 2023
Clarification on the Filing and
Submission of the 2022 SALN



CSC Resolution No. 2400263
dated 05 April 2024
Filing & Submission of SALN from
the 2023 SALN Onwards

**ONLINE
OATH TAKING**

**ELECTRONIC & DIGITAL
SIGNATURES**

ONLINE FILING

**ONLINE & DIGITAL
SUBMISSION**



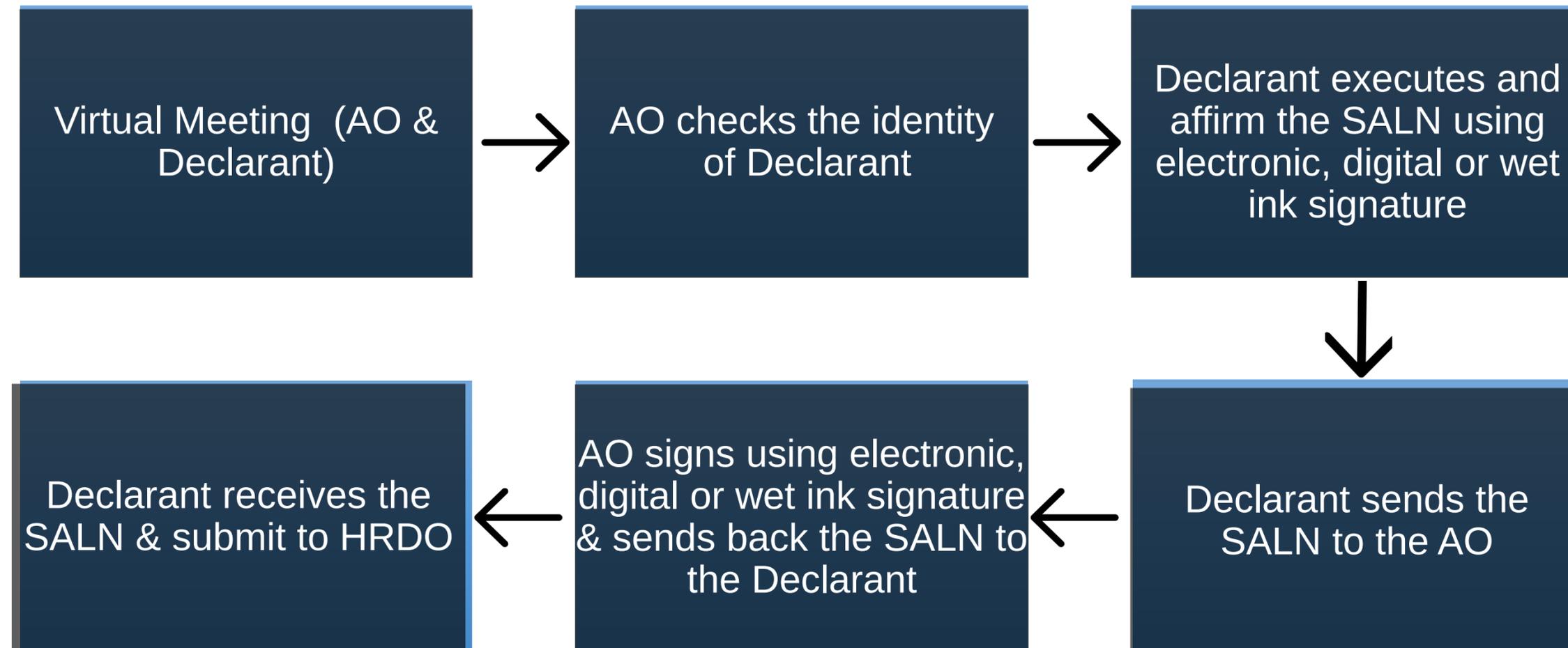
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SALN Online Oath Taking

- Oath-taking is administered through a virtual meeting between the declarant or the administering officer
- Declarant or AO may initiate the meeting
- Declarant and AO may use wet ink, electronic or digital signature
- Declarant or AO may record the video communication
- AO is required to submit a list of online oath taking administered with certification that the persons listed took their oath before him/her through virtual meeting.
- If electronic signature is used, the declarant is required to screen share during the virtual meeting for the AO to see the declarant placing the signature in the SALN

SALN Online Oath Taking



Spouses both government employees

In the case of joint filing of the SALN, where spouses who are both government employees jointly file their SALN, the declarant and co-declarant are required to be present in the virtual meeting to affix or place their respective signatures.

In the case of separate filing, the declarant's spouse may be present during the online oath-taking.



Electronic, Digital & Wet Ink Signature

Electronic/digital
signatures are allowed to
be used in the execution
of the SALN



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ONLINE FILING

- Declarant physically reporting for work or under AWA may electronically file the SALN
- Filed SALN should be in a non-editable PDF file
- An electronic SALN is considered the original and a printout is considered a duplicate original
- Date of online filing shall be the date of declarant's filing of the SALN



Electronic SALN

Its submission is deemed substantial compliance with the requirement to submit the SALN.

Compliance Procedure

All departments, offices, or agencies shall establish additional procedures for the review of the electronic SALNs which shall be limited to determining whether said SALNs have been submitted on time, are complete, and are in proper form.



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Submission to Repository Agencies

- **DIGITAL SUBMISSION**
submission of the collated SALNs by the department, agency, or office to the proper repository agency through the use of USB flash drives or compact discs
- **PHYSICAL SUBMISSION**
submission of the collated SALNs by the department, agency, or office to the proper repository agency in hard or printed copy
- **ONLINE SUBMISSION**
submission of the collated SALNs by the department, agency, or office to the proper repository agency through online means, provided such method is **made available by the repository agency**



Submission to Repository Agencies



Upon collation, the department, office, or agency has the option to submit the SALNs either physically, digitally, or electronically only, and not a combination of 2 or 3 of the modes allowed.



Only 1 option is allowed to facilitate centralized recording and monitoring by repository agencies.



Access to the SALN

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Sec. 109. Inspection

All SALNs filed shall be made available for inspection at reasonable hours upon a valid and lawful request for inspection.

For SALNs with the CSC as the repository agency, the 2025 SALN Request Form shall be used. These rules on access to the SALN shall be subject to the rules established by each repository agency.

Sec. 110. Reproduction

The SALN shall be made available for copying or reproduction after ten (10) working days from the time they are filed as required by law.

Sec. 111. Reasonable Fee

Any person requesting a copy of a statement 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.

Sec. 112. Disposal

All SALNs shall be made available to the public by the repository agency for ten (10) years after receipt of the statement. After such a period, the statement may be destroyed unless needed in an ongoing investigation.

Sec. 113. Prohibited Acts

It shall be unlawful for any person to obtain or use the SALN for for:

- a. any purpose contrary to morals or public policy; or
- b. any commercial purpose other than by news and communications media for dissemination to the general public.

Sec. 114. Redaction of Sensitive Personal Information

Except for purposes of administrative, civil, or criminal investigation, the following information, upon the evaluation of the concerned official, may be shaded or redacted for security and privacy concerns:

- a. Name of children;
- b. Signature;
- c. Address; and
- d. Identification card number indicated.

Sec. 115. Procedure

All departments, agencies, and offices, including all repository agencies, may establish their own rules on access to SALN subject to the rules set forth in these guidelines in compliance with the provisions of R.A. No. 6713. Under this provision, access to the SALN shall be the general rule and the prohibitions shall be the exception.

The repository agency, department, agency, or office concerned, upon their discretion, shall notify the declarant when a request for a copy of his/her SALN is being requested by another person.

Sec. 116. Non-Compliance

Any violation or non-compliance with the provisions of R.A. No. 6713 on access to the SALN shall cause the filing of appropriate action against the public official or employee concerned.

The public official or employee may likewise initiate action against any person who obtains or uses a report or document related to the SALN for any purpose prohibited under these Rules.



Offense/Sanctions

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Violations of Public Officers

Failure of an official or employee to submit his/her SALN;

Failing to correct & submit SALN in accordance with the review & compliance set forth

Failure to disclose or misdeclaration in bad faith of any asset, liability, business interest, financial connection, and relative in the government in the SALN.

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Administrative Penalties



FIRST OFFENSE

suspension of one (1) month and one (1) day
to six (6) months



SECOND OFFENSE

dismissal from the service

Violation of Head of Agency; RCC; Head of HRMO

- **SIMPLE NEGLECT OF DUTY**

- failure to establish or create a RCC in compliance with the Omnibus Rules on the SALN in relation to the provisions on review and compliance under RA No. 6713

- **PENALTY**

- **FIRST OFFENSE** : suspension of one (1) month and one (1) day to six (6) months
- **SECOND OFFENSE**: dismissal from the service



Transitory Provision

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Sec. 120. Transitory Provision

These Rules and the 2025 SALN Form, 2025 SALN Form AS-1 (Declarant), and 2025 SALN Form AS-2 (Spouse and Children), shall be used for the filing of the SALN upon assumption to office, the annual filing, and upon exit from government service upon its effectivity.

During the transition period, from the effectivity date of these Rules until the end of 2025, public officials and employees who used the 2015 Revised SALN Form and additional sheets for the 2025 compliance (SALN upon assumption of office and SALN upon exit from government service) shall be considered to have substantially complied with the requirement of the filing of the SALN upon assumption of office and upon exit to government service.

It is imperative that every public official or government employee must make and submit a complete disclosure of his assets, liabilities and net worth in order to suppress any questionable accumulation of wealth.

This serves as the basis of the government and the people in monitoring the income and lifestyle of public officials and employees in compliance with the constitutional policy to eradicate corruption, to promote transparency in government, and to ensure that all government employees and officials lead just and modest lives, with the end in view of curtailing and minimizing the opportunities for official corruption and maintaining a standard of honesty in the public service.

(OCA v. Usman, AM No. SCC-08-12)

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THANK YOU.

OMNIBUS RULES ON THE STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN)

RULE I PRELIMINARIES

Section 1. **PURPOSE.** Republic Act (R.A.) No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees requires all public officials and employees to accomplish and submit declarations under oath of their assets, liabilities, net worth, and financial and business interests, including those of their spouses¹ and of unmarried children under eighteen (18) years of age living in their household, and to declare to the best of their knowledge their relatives who are in government service. Section 12 of said law vests upon the Civil Service Commission (CSC) the primary responsibility to administer and enforce R.A. No. 6713, and the authority to promulgate the rules and regulations necessary to carry out its provisions.

These Rules prescribe the guidelines in accomplishing, submitting, filing, and access to the Statement of Assets, Liabilities, and Net Worth (SALN).

Section 2. **APPLICABLE LAW AND JURISPRUDENCE.** For purposes of declaring one's assets, liabilities, and net worth in the SALN, the governing law shall be R.A. No. 6713.² Relevant Supreme Court decisions on the SALN shall likewise be applicable.

Section 3. **SCOPE.** The public officials³ and employees of the following departments, agencies, and offices are covered by these Rules:

- a. National and local governments;
- b. State universities and colleges (SUC), local universities and colleges (LUC); and

¹ When spouses are covered by the regime of complete separation of property by law or as agreed prior to the marriage, the separate property of the spouse is not required to be declared by the declarant. (Abid-Babano v. Executive Secretary, G.R. No. 201176, 28 August 2019).

² Section 8. x x x (A) *Statements of Assets and Liabilities and Financial Disclosure.* — All public officials and employees, except those who serve in an honorary capacity, laborers and casual or temporary workers, shall file under oath their Statement of Assets, Liabilities and Net Worth and a Disclosure of Business Interests and Financial Connections and those of their spouses and unmarried children under eighteen (18) years of age living in their households.

The two documents shall contain information on the following:

- (a) real property, its improvements, acquisition costs, assessed value, and current fair market value;
- (b) personal property and acquisition cost;
- (c) all other assets such as investments, cash on hand or in banks, stocks, bonds, and the like;
- (d) liabilities, and;
- (e) all business interests and financial connections.

³ "Public officials" include elective and appointive officials and employees, 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. Section 3(b), R.A. No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.



- c. Government-owned or -controlled corporations (GOCC) with or without an original charter.⁴

Section 4. **EXEMPTION.** The following are exempted⁵ from filing the SALN:

- a. Those serving in an honorary capacity;⁶
- b. Laborers;⁷ and
- c. Casual or temporary workers.⁸

Section 5. **DEFINITION OF TERMS.** The terms hereunder shall be construed as follows:

- a. **ACQUISITION COST** – refers to the amount of money paid or the value of the thing given in consideration to acquire or own it.
- b. **AFFINITY** – refers to the relationship that a person has with the blood relatives of a spouse by virtue of marriage.⁹
- c. **APPOINTIVE OFFICIAL** – refers to any public official or employee who assumed a position through the issuance of an appointment.¹⁰
- d. **ASSESSED VALUE** – refers to the amount indicated as the assessed value in the latest available tax declaration of the real property.

⁴ *Government-Owned or -Controlled Corporation (GOCC)* refers to any agency organized as a stock or non-stock corporation, vested with functions relating to public needs whether governmental or proprietary in nature, and owned by the Government of the Republic of the Philippines directly or through its instrumentalities either wholly or, where applicable as in the case of stock corporations, to the extent of at least a majority of its outstanding capital stock: Provided, however, That for purposes of this Act, the term “GOCC”- shall include GICP/GCE and GFI as defined herein. Section 3(o), R.A. No. 10149 or the GOCC Governance Act of 2011.

Government Instrumentalities with Corporate Powers (GICP)/Government Corporate Entities (GCE) refer to instrumentalities or agencies of the government, which are neither corporations nor agencies integrated within the departmental framework, but vested by law with special functions or jurisdiction, endowed with some if not all corporate powers, administering special funds, and enjoying operational autonomy usually through a charter including, but not limited to, the following: the Manila International Airport Authority (MIAA), the Philippine Ports Authority (PPA), the Philippine Deposit Insurance Corporation (PDIC), the Metropolitan Waterworks and Sewerage System (MWSS), the Laguna Lake Development Authority (LLDA), the Philippine Fisheries Development Authority (PFDA), the Bases Conversion and Development Authority (BCDA), the Cebu Port Authority (CPA), the Cagayan de Oro Port Authority, the San Fernando Port Authority, the Local Water Utilities Administration (LWUA), and the Asian Productivity Organization (APO). Section 3(n), R.A. No. 10149.

Government Financial Institutions (GFIs) refer to financial institutions or corporations in which the government directly or indirectly owns majority of the capital stock and which are either: (1) registered with or directly supervised by the Bangko Sentral ng Pilipinas; or (2) collecting or transacting funds or contributions from the public and places them in financial instruments or assets such as deposits, loans, bonds and equity including, but not limited to, the Government Service Insurance System and the Social Security System. Section 3(m), R.A. No. 10149.

⁵ Section 8(A), R.A. No. 6713.

⁶ Persons working in the government without service credit and without pay.

⁷ Public employees who are appointed to Laborer positions as indicated in the appointment papers.

⁸ Public official or employee holding a career position under temporary status is required to file the SALN. The term “temporary” as used under this provision and under the provisions of R.A. No. 6713 relates to the nature of work being temporary, and not referring to a “temporary appointment.”

⁹ *Tiggangay v. Wacas*, A.M. OCA IPI No. 09-3243-RTJ, 1 April 2013.

¹⁰ Refers to the nature of appointment, such as original, promotion, transfer, reemployment, reappointment, reinstatement, demotion, and reclassification. Section 11, 2017 Omnibus Rules on Appointments and Other Human Resource Actions, as amended.



- e. **ASSETS** – include property that is within or outside the Philippines, whether real or personal, whether used in trade or business.
- f. **BALAE** – refers to the parent of one’s son or daughter-in-law.
- g. **BILAS** – refers to a brother-in-law’s wife or sister-in-law’s husband.
- h. **BUSINESS INTERESTS** – refer to an existing interest in any business enterprise or entity, whether conducted online or through physical stores, aside from one’s income from the government.
- i. **CAPITAL PROPERTY** – refers to the property exclusively owned by the husband.¹¹
- j. **COMMUNITY PROPERTY** – refers to all the properties owned by the spouses at the time of the celebration of the marriage or acquired thereafter, subject to the exceptions provided for by law.¹²
- k. **CONJUGAL PARTNERSHIP OF GAINS** – By means of the conjugal partnership of gains, the husband and wife place in a common fund the proceeds, products, fruits, and income from their separate properties and those acquired by either or both spouses from their efforts or by chance, and upon dissolution of the marriage or of the partnership, the net gains or benefits obtained by either or both spouses shall be divided equally between them, unless otherwise agreed in the marriage settlements.¹³ The provisions of the Family Code of the Philippines (FCP) shall also apply to conjugal partnerships of gains already established between spouses before its effectivity, without prejudice to vested rights already acquired.¹⁴
- 1. **CONJUGAL PARTNERSHIP PROPERTY** – refers to all properties acquired during the marriage, whether the acquisition appears to have been made, contracted

¹¹ Article 91, FCP. Unless otherwise provided in this Chapter or in the marriage settlements, the community property shall consist of all the property owned by the spouses at the time of the celebration of the marriage or acquired thereafter.

Article 92, FCP. The following are excluded from the community property:

- 1. Property acquired during the marriage by gratuitous title by either spouse, and the fruits as well as the income thereof, if any, unless it is expressly provided by the donor, testator or grantor that they shall form part of the community property;
- 2. Property for personal and exclusive use of either spouse. However, jewelry shall form part of the community property;
- 3. Property acquired before the marriage by either spouse who has legitimate descendants by a former marriage, and the fruits as well as the income, if any, of such property.

¹² Please see Footnote No. 11.

¹³ Chapter 4, Conjugal Partnership of Gains, FCP.

Article 109, FCP. The following shall be the exclusive property of each spouse:

- 1. That which is brought to the marriage as his or her own;
- 2. That which each acquires during the marriage by gratuitous title;
- 3. That which is acquired by right of redemption, by barter or by exchange with property belonging to only one of the spouses; and
- 4. That which is purchased with exclusive money of the wife or of the husband. (148a)

Article 110, FCP. The spouses retain the ownership, possession, administration and enjoyment of their exclusive properties.

Article 113, FCP. Property donated or left by will to the spouses, jointly and with designation of determinate shares, shall pertain to the donee-spouses as his or her own exclusive property, and in the absence of designation, share and share alike, without prejudice to the right of accretion when proper.

¹⁴ Article 105, FCP. In case the future spouses agree in the marriage settlements that the regime of conjugal partnership gains shall govern their property relations during marriage, the provisions in this Chapter shall be of supplementary application.

The provisions of this Chapter shall also apply to conjugal partnerships of gains already established between spouses before the effectivity of this Code, without prejudice to vested rights already acquired in accordance with the Civil Code or other laws, as provided in Article 256.

or registered in the name of one or both spouses, is presumed to be conjugal unless the contrary is proved.¹⁵

- m. **CONSANGUINITY** – refers to the relationship by blood of persons descended from the same stock or common ancestor.¹⁶
- n. **CONTRACT OF SALE** – is an agreement where one of the contracting parties obligates himself to transfer ownership and to deliver a determinate thing, and the other to pay therefore a price certain in money or its equivalent.
- o. **CONTRACT TO SELL** – is a bilateral contract whereby the prospective seller, while expressly reserving the ownership of the subject property despite delivery thereof to the prospective buyer, binds himself to sell the said property exclusively to the prospective buyer upon fulfillment of the condition agreed upon, that is, full payment of the purchase price.¹⁷
- p. **DIGITAL SUBMISSION** – refers to the submission of the collated SALNs by the department, agency, or office to the proper repository agency through the use of USB flash drives, compact discs, and other data storage devices.
- q. **DULY EXECUTED SALN** – refers to a SALN that is personally signed under oath before an administering officer or notary public, or executed through online oath-taking as recognized under Rule VIII hereof.
- r. **ELECTIVE OFFICIAL** – refers to an official who assumes a position by virtue of an election.
- s. **ELECTRONIC SALN** – refers to a duly executed SALN filed by the declarant to the concerned department, office, or agency via online means.
- t. **ELECTRONIC SIGNATURE** – refers to any distinctive mark, characteristic, and/or sound in electronic form, representing the identity of a person and attached to or logically associated with the electronic data message or electronic document or any methodology or procedures employed or adopted by a person and executed or adopted by such person with the intention of authenticating or approving an electronic data message or electronic document.¹⁸
- u. **FAIR MARKET VALUE** – refers to the amount indicated as market value in the latest available tax declaration of the property.
- v. **FINANCIAL CONNECTIONS** – refer to existing connections with any business enterprise, or entity, whether as a consultant, adviser, and the like, with an expectation of remuneration for services rendered.
- w. **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.
- x. **INSO** – refers to the appellation for the wife of an elder brother or male cousin.¹⁹
- y. **LIABILITY** – refers to a present obligation arising from past events, the settlement of which is expected to result in an outflow from one's resources embodying economic benefits.²⁰
- z. **NET WORTH** – is the sum of all assets (real and personal) less total liabilities.

¹⁵ Article 116, FCP.

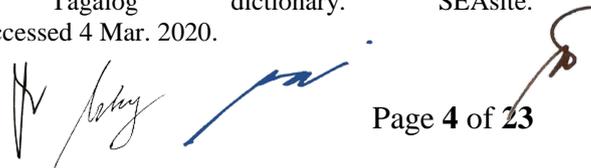
¹⁶ Consanguinity. (n.d.). *The Law Dictionary*. <https://thelawdictionary.org/?s=consanguinity>. Accessed 7 July 2022.

¹⁷ Ursal v. Court of Appeals, et al., G.R. No. 142411, 14 October 2005.

¹⁸ Section 5 (e), R.A. No. 8792 or the Electronic Commerce Act.

¹⁹ Bansa.org, (n.d.). Tagalog English dictionary. <http://www.bansa.org/dictionaries>. Accessed 4 March 2020; Northern Illinois University. (n.d.), Tagalog dictionary. SEAsite. <http://www.seasite.niu.edu/Tagalog/Dictionary/diction.htm>. Accessed 4 Mar. 2020.

²⁰ Millan, Z. (2016). Intermediate financial accounting: Part 2.



- aa. **ONLINE SUBMISSION** – refers to the submission of the collated SALNs by the department, agency, or office to the proper repository agency through online means, such as but not limited to transmittal through electronic mail or uploading in cloud storage.
- bb. **PARAPHERNAL PROPERTY** – refers to the property exclusively owned by the wife.²¹
- cc. **PERSONAL PROPERTY** – refers to all things that are movable or those which can be transported from place to place without impairment of the real property to which they are fixed.²²
- dd. **PHYSICAL SUBMISSION** – refers to the submission of the collated SALNs by the department, agency, or office to the proper repository agency in hard or printed copy.
- ee. **POSITION** – refers to the position title appearing in the appointment paper of the declarant for appointive officials and the position declared in the certificate of qualification and assumption of the declarant for elective officials. For uniformed personnel, such as those under the Philippine National Police, Armed Forces of the Philippines, and the like, their position shall refer to their rank as indicated in the appointment paper.
- ff. **REAL PROPERTY** – refers to property, which is immovable by nature,²³ including improvements introduced therein.
- gg. **SPOUSES** – refers to a man and a woman under a validly existing marriage.

RULE II BASIC INFORMATION ON THE FILING OF THE SALN

Section 6. **FORM.** The declarant shall use the appropriate 2025 SALN Form²⁴ and the following additional sheets²⁵ as prescribed by the CSC:

- a. 2025 SALN Form AS-1 (Declarant);
- b. 2025 SALN Form AS-2 (Spouse and Children).

Section 7. **WHEN TO FILE.** The SALN must be filed by the declarant:

- a. Within thirty (30) days after assumption of office, statements of which must be reckoned as of declarant's first day of service;
- b. On or before April 30 of every year thereafter, statements of which must be reckoned as of December 31 of the preceding year; and
- c. Within thirty (30) days after separation from the service, statements of which must be reckoned as of the declarant's last day of office.²⁶

Public officials and employees who assumed their office in a given year shall no longer be required to comply with Section 7 (b) of this Rule in the said year of assumption of office.

²¹ FCP, supra note 11, at 92.

²² Article 416, The Civil Code of the Philippines.

²³ Article 415, The Civil Code of the Philippines.

²⁴ Annex A.

²⁵ Annexes B and C.

²⁶ Section 8 (A) (par. 3), R.A. No. 6713; Section 1(b), Rule VII, Rules Implementing R.A. No. 6713.

Section 8. **RE-ENTRY TO GOVERNMENT SERVICE.** The re-entry of any public official or employee to government service, such as the re-election of officials and reemployment,²⁷ shall be considered as another assumption of office.

Section 9. **JOINT AND SEPARATE FILING.** Spouses, who are both public officials and employees, shall have the option to file their SALN either jointly or separately,²⁸ except as otherwise provided in these Rules. The choice shall be indicated in their respective SALNs.

Spouses who are public officials or employees but separated in fact or legally separated are still considered to have marriage bonds. They shall have the option to file their SALN jointly or separately.

Section 10. **NOT APPLICABLE.** In case the declarant is single, married but whose spouse is not in the government service, widowed, divorced under the Code of Muslim Personal Laws of the Philippines,²⁹ and those whose marriages were legally annulled or declared a nullity under the FCP, the declarant shall mark the box labeled “Not Applicable.”

Section 11. **SEPARATE FILING.** In case the declarant has more than one wife, as allowed under existing laws, he shall file his SALN separately if more than one wife is a public official or employee. In case only one wife is a public official or employee, the declarant shall have the option to jointly or separately file the SALN. In addition to the declarations required under these Rules, the declarant shall also declare the names of his wives.

If the declarant is the wife of a public official or employee who has more than one wife, she shall separately file the SALN.³⁰

Section 12. **NAME OF DECLARANT’S SPOUSE.** The declarant shall provide the name of his/her spouse. However, the declarant is not required to disclose the spouse’s job title, office, and office address, except when the spouse is also a public official or employee.

Section 13. **CHILDREN.** The declarant must provide the information required for the declarant’s unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate. The children referred to above shall be considered living in the declarant’s household regardless of whether the child is physically present in the household or not, as long as said child is dependent on the declarant for support.

Section 14. **CIVIL STATUS.** The change of civil status of the declarant after the following dates of submission of the SALN shall not affect the nature of the properties declared:

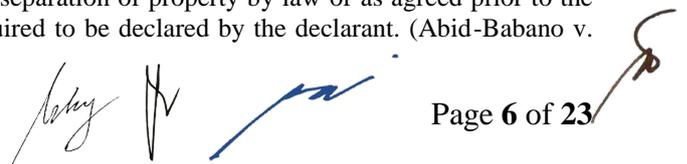
- a. The date of assumption for the declarant entering government service;
- b. December 31 of the preceding year for the annual filing by the declarant; and

²⁷ Reemployment presupposes a gap in the service. Thus, all personnel movements which do not result in a gap in the service are excluded from this provision.

²⁸ Section 8, R.A. No. 6713.

²⁹ Article 45, Chapter III, Presidential Decree No. 1083, s. 1977.

³⁰ When spouses are covered by the regime of complete separation of property by law or as agreed prior to the marriage, the separate property of the spouse is not required to be declared by the declarant. (Abid-Babano v. Executive Secretary, G.R. No. 201176, 28 August 2019).



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c. The date of separation for the declarant leaving government service.

**RULE III
ASSETS, LIABILITIES, AND NET WORTH**

TITLE A – ASSETS

Section 15. **SPECIFIC DESCRIPTION.** In describing real and personal property, specific details are not required, such as the original/transfer/condominium certificate of title number, plate number, motor engine number, and bank account number.

**SUBTITLE 1
REAL PROPERTY**

Section 16. **REAL PROPERTY.** All real properties³¹ of the declarant shall be declared in the SALN.

Section 17. **CLASSIFICATION.** For purposes of the SALN, the kind of real property is classified according to its use, that is, residential, commercial, agricultural, industrial, mixed-use, and the like.

Section 18. **DETAILS.** The declaration of a real property shall include its description, kind, exact location, year and mode of acquisition, assessed value, fair market value, and acquisition cost or expenses incurred, as the case may be.³²

Section 19. **DESCRIPTION.** The declarant shall indicate a description of the real property, whether it is land only or land with a building, a house and lot, a condominium unit, a parking lot, or an improvement such as an extension or garage, and the like.

Section 20. **LOCATION.** The location of the real property shall be indicated as such in a manner by which the said property may be easily located, such as, but not limited to barangay for agricultural lands and street or name of subdivision for residential properties.

Section 21. **NO TAX DECLARATION.** In case the tax declaration is not readily available to the declarant, the spouse, and the children, the assessed and fair market value may be based on other government sources or means, such as, but not limited to, information obtained from the Assessor's Office of the local government having jurisdiction over the real property concerned.

In case there is no tax declaration for the property, such as memorial lots and columbarium units, the declarant shall indicate "Not Applicable" or "N/A" for the assessed and fair market values of the property.

³¹ Article 415, The Civil Code of the Philippines.

³² Section 8(A) – x x x The two documents shall contain information on the following:

(a) real property, its improvements, acquisition costs, assessed value and current fair market value; (R.A. No. 6713).



Section 22. **ABSENCE OF VALUE IN THE TAX DECLARATION.** In case the latest available tax declaration does not indicate the market value, the declarant shall base the market value on other government sources, such as, but not limited to, market value as inquired with the Assessor's Office or the zonal value issued by the Bureau of Internal Revenue (BIR).

Section 23. **TITLED AND REGISTERED PROPERTIES.** The declarant shall declare any real properties that are already titled or registered under the declarant's name, the name of the declarant's spouse, if required, or under the name of the declarant's children below 18 years of age and living in the declarant's household, except as provided in the succeeding paragraphs.

Section 24. **ACQUIRED PROPERTIES.** Real properties already covered by a deed of sale, deed of donation, or subject of an extra-judicial settlement of estate but not yet registered under the declarant's name, name of the declarant's spouse, if required, or the name of the declarant's unmarried children below 18 years of age and living in the declarant's household, shall also be disclosed.

Section 25. **CONVEYED PROPERTY.** The real property of the declarant, the spouse or unmarried child below 18 years of age and living in the declarant's household already conveyed to another person through a deed of absolute sale or perfected donation, even if not yet registered under that person's name, shall not be declared in the SALN.

Section 26. **INHERITANCE.** Inherited real property of the declarant shall be declared although not yet registered under his/her name. If the declarant inherited such real property with other co-heirs, he/she shall declare his/her proportionate share under the description of the property.

Section 27. **IMPROVEMENTS.** In declaring an improvement to the land, the declarant shall declare it separately from the land to which it is attached.

Section 28. **ACQUISITION COST; IMPROVEMENT.** The acquisition cost of the improvement shall refer to the total amount of expenses incurred, which shall include the cost of labor and the materials, to introduce the improvement on real property, or the amount indicated in the latest available tax declaration, if there is any.

SUBTITLE 2 PERSONAL PROPERTY

Section 29. **PERSONAL PROPERTY.** All personal properties of the declarant shall be declared in the SALN.

Section 30. **INCLUSION.** Personal property refers to jewelry, appliances, furniture, motor vehicles, and other tangible/movable properties of value. This shall also include investments or other assets, such as cash on hand or in the bank, negotiable instruments, securities, stocks, bonds, and the like.

Section 31. **INVESTMENT.** Investment shall also refer to memorial plans, pre-need plans, and other investment funds, such as provident funds and insurance contracts with attached investments.



Section 32. **DETAILS.** Declaration of personal properties shall include the mode, year, and cost of acquisition, or the value or amount in case of money.

Section 33. **COLLECTIVE DECLARATION.** Personal properties collectively acquired, or of the same nature and kind, may be declared generally or collectively. In this case, the declarant may write/indicate “various years” under the column for Year Acquired and “various modes” under the column Mode of Acquisition

Section 34. **INDIVIDUAL DECLARATION OF REGISTERED PERSONAL PROPERTY.** Personal property registered with the appropriate government agency, such as, but not limited to, motor vehicles, boats, aircraft, and firearms, shall be declared individually.

Section 35. **FOREIGN CURRENCY.** Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency, shall be converted, for purposes of declaration, into the corresponding Philippine currency equivalent at the rate of exchange prevailing:

- a. On the date of assumption to office, for those entering government service;
- b. As of December 31 of the preceding calendar year for the annual filing; and
- c. On the date of separation from the service for those leaving the government service.

Section 36. **CASH DECLARATION.** The amount of money/cash in bank to be declared should be the last balance:

- a. On the date of assumption for those entering government service;
- b. As of December 31 of the preceding year for the annual filing; and
- c. On the date of separation for those leaving government service.

SUBTITLE 3 COMMON PROVISIONS ON REAL AND PERSONAL PROPERTY

Section 37. **CO-OWNED PROPERTY.** In the case of a property that is co-owned with other individuals, the declarant shall disclose the proportionate amount of his/her share in the property *vis-à-vis* the acquisition cost of the property.

Section 38. **PROPERTY SUBJECT OF CONTRACT TO SELL.** With regard to a property subject to a contract to sell, only the amount already paid shall be declared under personal property, as a form of investment. The amount already paid shall be reckoned from:

- a. The date of assumption for those entering government service;
- b. December 31 of the preceding year for the annual filing; and
- c. The date of separation for those leaving government service.

Section 39. **PROPERTIES SUBJECT TO A CONTRACT OF SALE.** Properties covered by a duly executed contract of sale shall be declared in the SALN. The actual purchase price as indicated in the contract of sale shall be declared as the acquisition cost of the property.



Section 40. **MORTGAGED PROPERTY.** A property that is subject to a contract of sale and is covered by either a chattel or real estate mortgage shall be declared in the SALN. The acquisition cost to be declared shall be the actual purchase price and the liability to be declared shall be the outstanding balance of the loan reckoned from:

- a. The date of assumption for those entering government service;
- b. December 31 of the preceding year for the annual filing; and
- c. The date of separation for those leaving government service.

Section 41. **DEPRECIATION.** The depreciation cost is not considered in determining the acquisition cost of real or personal property.

Section 42. **REGISTERED PROPERTY.** Real or personal property registered under the name of the declarant, the spouse, and unmarried children below 18 years of age living in the declarant's household, in whatever capacity, shall be declared in the SALN subject to Sections 37, 40, 53, and 54 hereof.

Section 43. **BENEFICIAL USE.** Beneficial use, or the right to utilize real or personal property to gain profit, advantage, or enjoyment from it, is not considered an asset for purposes of SALN.

Section 44. **GRATUITOUSLY GIVEN.** In the case of a property received gratuitously, e.g., donation or inheritance, no acquisition cost shall be declared. However, the fair market value and the assessed value of donated or inherited real properties, as found in the latest available tax declaration thereof, must be declared. When the inheritance consists of cash, the amount of the money received shall be declared either as cash on hand or in bank.

Section 45. **PRIZES AND WINNINGS.** Prizes or winnings resulting from any game shall be declared whether real or personal property. When the prizes or winnings are real or personal property, no acquisition cost shall be declared. Prizes or winnings should be clearly described under personal property to specify how they were acquired. However, when the prize or winning consists of cash, the amount of money received shall be declared either as cash on hand or in bank.

TITLE B – LIABILITY

Section 46. **LIABILITY.** All liabilities of the declarant shall be declared in the SALN. It shall not include pre-determined obligations³³ that the declarant, the spouse, or children below 18 years of age living in the declarant's household, entered into by a contract such as, but not limited to, a contract to sell or insurance obligation.

Section 47. **DETAILS.** The nature of liability, the name of the creditor, and the outstanding balance shall be indicated. The liability includes not only those incurred by the declarant but also those of the spouse and unmarried children below eighteen (18) years of age living in the declarant's household.

³³ For purposes of the SALN, pre-determined obligation refers to an obligation where there is no transfer of asset yet.



Section 48. **NATURE OF LIABILITY.** The nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG, and others, such as personal, multi-purpose, salary, calamity loans, and the like.

Section 49. **UNPAID BILLS.** Unpaid bills shall be considered as a liability if the same remains unpaid as of:

- a. Date of assumption to the office for those entering government service;
- b. December 31 of the preceding year for the annual filing of the SALN; and
- c. Date of separation from the service for those leaving government service.

Section 50. **OUTSTANDING BALANCE.** Outstanding balance refers to the amount of money that one still owes on the loan or obligation as of:

- a. Date of assumption to the office for those entering government service;
- b. December 31 of the preceding year for the annual filing of the SALN; and
- c. Date of separation from the service for those leaving government service.

TITLE C – COMPUTATION OF NET WORTH

Section 51. **NET WORTH.** The net worth shall be computed using the acquisition costs or amount/value of total assets (real and personal) less total liabilities.

Section 52. **NEGATIVE NET WORTH.** Negative net worth results when the total liabilities exceed the total assets of the declarant.

Section 53. **EXCLUSION FROM THE COMPUTATION.** In all instances, the asset or property and liability of unmarried children below 18 years of age living in the declarant's household shall be excluded from the computation of the net worth of the declarant.

If the spouse of the declarant is not a public official or employee, the spouse's paraphernal or capital property shall not be declared in the SALN and shall not be included in the computation of the declarant's net worth.³⁴

Section 54. **SEPARATE FILING; EXCLUSIVE PROPERTY.** In case of separate filing, the paraphernal or capital property of the declarant's spouse shall not be declared and shall not be included in the computation of the declarant's net worth.³⁵

Section 55. **JOINT FILING; EXCLUSIVE PROPERTY.** In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital property.

Section 56. **JOINT FILING; NET WORTH.** In case of joint filing, the declarant's total net worth shall include that of the spouse.

³⁴ When spouses are covered by the regime of complete separation of property by law or as agreed prior to the marriage, the separate property of the spouse is not required to be declared by the declarant. (Abid-Babano v. Executive Secretary, G.R. No. 201176, 28 August 2019)

³⁵ *Ibid.*



Section 57. **PROPERTY RELATIONS OF HUSBAND AND WIFE.** In the absence of any marriage settlement, the property relations of the spouses shall be governed by the rules on the absolute community of property under the FCP.³⁶ When marriage was contracted before the effectivity date of the FCP on 3 August 1988,³⁷ and there is no marriage settlement between the spouses, their property relations shall be covered by the rules on the conjugal partnership of gains.³⁸

Section 58. **COMMUNITY PROPERTY AND CONJUGAL PARTNERSHIP PROPERTY.** Regardless of the manner of the filing of the SALN, the community property or conjugal partnership property of the spouses as declared shall be included in the computation of the declarant's net worth.

RULE IV FINANCIAL CONNECTIONS AND BUSINESS INTERESTS

Section 59. **DECLARATION.** The declarant shall declare any existing interest or connection in a business enterprise or entity. The declarant shall also indicate the business address, nature of business interest and/or financial connection, and date of acquisition of interest or connection.

Any existing interest or connection in a business enterprise or entity of the declarant's spouse and unmarried children below eighteen (18) years of age living in the declarant's household shall also be declared.

Section 60. **NO BUSINESS INTEREST OR FINANCIAL CONNECTION.** In case there is no existing business interest or financial connection in any business enterprise or entity, the declarant shall mark the appropriate box in the form.

Section 61. **BUSINESS INTEREST.** Shares in cooperatives and shares or shareholdings in stock corporations and similar entities are considered business interests.

Section 62. **NATURE OF BUSINESS INTEREST/FINANCIAL CONNECTION.** Nature of business interest and/or financial connection 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.

RULE V RELATIVES IN THE GOVERNMENT

Section 63. **DECLARATION.** The declarant shall disclose to the best of his/her knowledge his/her relatives in the government. The disclosure shall also state the relationship

³⁶ Article 47, FCP.

³⁷ Memorandum Circular No. 85, s. 1988.

³⁸ Article 119, The Civil Code of the Philippines. The future spouses may in the marriage settlements agree upon absolute or relative community of property, or upon complete separation of property, or upon any other regime. In the absence of marriage settlements, or when the same are void, the system of relative community or conjugal partnership of gains as established in this Code, shall govern the property relations between the husband and wife.



with the relative, the position of the relative, as well as the name and the address of the office/agency.

Section 64. **RELATIVES IN THE GOVERNMENT DEFINED.** The term “relatives in the government” refers to the declarant’s relatives up to the fourth civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso*, and *balae*.³⁹

Section 65. **FIRST DEGREE.** Relatives in the first degree of consanguinity include the declarant’s father, mother, son, and daughter. Relatives in the first degree of affinity include the declarant’s father-in-law, mother-in-law, son-in-law, and daughter-in-law.

Section 66. **SECOND DEGREE.** Relatives in the second degree of consanguinity include the declarant’s brother, sister, grandmother, grandfather, grandson, and granddaughter. Relatives in the second degree of affinity include the declarant’s brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law, and grandson-in-law.

Section 67. **THIRD DEGREE.** Relatives in the third degree of consanguinity include the declarant’s nephew, niece, uncle, and aunt. Relatives in the third degree of affinity include the declarant’s nephew-in-law, niece-in-law, uncle-in-law, and auntie-in-law.

Section 68. **FOURTH DEGREE.** Relatives in the fourth degree of consanguinity include the declarant’s first cousin.

Section 69. **NO RELATIVE.** In case the declarant does not know of any relative in the government within the fourth civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*, the declarant shall mark the appropriate box in the form.⁴⁰

RULE VI OTHER MATTERS

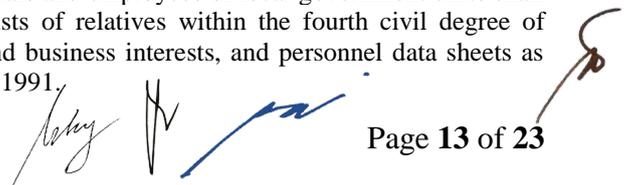
Section 70. **PAGINATION.** To prevent unauthorized insertion or removal of any page, each page shall be numbered as “Page 1 of [total pages],” “Page 2 of [total pages], and so on.

Section 71. **SIGNATURE.** If the spouses are filing jointly, they shall sign in the spaces provided below the certification. If they are filing separately, the declarant’s spouse shall not be required to sign the SALN.

³⁹ Definition under R.A. No. 6713.

⁴⁰ Section 59. Nepotism. (1) All appointments in the national, provincial, city and municipal governments or in any branch or instrumentality thereof, including government-owned or -controlled corporations, made in favor of a relative of the appointing or recommending authority, or of the chief of the bureau or office, or of the persons exercising immediate supervision over him, are hereby prohibited. Executive Order (E.O.) No. 292 – Administrative Code of 1987.

Section 91. *Statement of Assets and Liabilities.* - (a) Officials and employees of local government units shall file sworn statements of assets, liabilities and net worth, lists of relatives within the fourth civil degree of consanguinity or affinity in government service, financial and business interests, and personnel data sheets as required by law. R.A. No. 7160 – Local Government Code of 1991.


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Section 72. **SIGNATURE; PRIVATE INDIVIDUAL.** The spouse of a public official or employee, who is not in government service, shall not be required to sign the SALN of said public official or employee.

Section 73. **HEAD OF AGENCY.** The head of the agency shall include the head of department, agency, or office, and/or the head of regional offices of such agency/office.

Section 74. **ADMINISTERING OF OATH IN THE SALN.** The head of the agency has the authority to administer oaths and delegate such authority.

Section 75. **ADMINISTERING OF OATH; DELEGATION.** The head of the agency may delegate the authority to administer oath to any other public official or employee within his/her jurisdiction, such as regional directors, branch heads, and the like, considering the time limitation of the head of the agency and the number of public officials and employees of the agency. Under special circumstances, the authority to administer an oath may be delegated to a subordinate employee, such as when the declarant is on study leave abroad or assigned to a remote area. The delegation of authority to administer an oath must be in writing.

Section 76. **NOTARY PUBLIC.** The public official or employee may have the SALN administered under oath before a notary public or any other person authorized by law to administer an oath.

Section 77. **OTHER PERSONS AUTHORIZED TO ADMINISTER OATH.** The following officers have general authority to administer oaths: President; Vice President; Members and Secretaries of both Houses of Congress; Members of the Judiciary; Secretaries of Departments; provincial governors; city mayors; municipal mayors; bureau directors; regional directors; clerks of courts; registrars of deeds; other civilian officers in the public service of the government of the Philippines whose appointments are vested in the President and are subject to confirmation by the Commission on Appointments; all other constitutional officers; and punong barangays.⁴¹

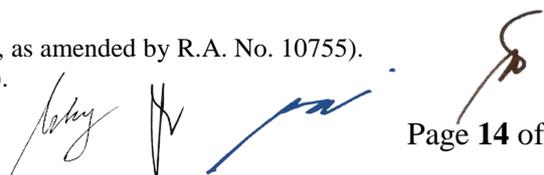
Section 78. **AFFIRMATION OR OATH.** Affirmation or oath refers to an act in which an individual on a single occasion appears in person before the notary public or the person authorized to administer the oath, is personally known to the latter or identified through competent evidence of identity and avows under penalty of law to the whole truth of the contents of the instrument or document.⁴²

Section 79. **BLANK SPACE.** The declarant is strictly required to accomplish all applicable information in the SALN. Otherwise, such items should be marked with “N/A” or “not applicable.”

Section 80. **MANNER OF ACCOMPLISHING THE SALN.** The accomplished form may be handwritten, computerized, or typewritten, provided the signature of the declarant is original. The declarant is required to write legibly if he/she chooses to accomplish the form by handwriting.

⁴¹ Section 41, E.O. No. 292 (Administrative Code of 1987, as amended by R.A. No. 10755).

⁴² 2004 Rules on Notarial Practice (A.M. No. 02-8-13-SC).



In the case of remote filing under Rule VIII of these Rules, an electronic or digital signature shall be considered an original signature.

Section 81. **JOINT FILING.** In case of joint filing, the SALN may be reproduced as needed, without the need for interchanging the names of the declarant and the spouse/co-declarant, and submitted as such to their respective agencies, provided the signatures of the declarant and the spouse are original on all SALNs.

Section 82. **ADDITIONAL SHEET.** The additional sheet⁴³ may be used by the declarant under the following circumstances:

- a. The space provided in the SALN is not sufficient for the declarations required;
- b. The property to be declared is the exclusive property of the spouse; and
- c. The property to be declared is the property of unmarried children below 18 years of age living in the declarant's household.

The additional sheet shall indicate the name of the declarant, his/her position and agency name, the year covered by the SALN, and shall be signed on each page.

Section 83. **FORM ALTERATION.** Minor alteration to the electronic format of the SALN may be allowed provided that the content on the first and second pages and the additional sheet of the SALN shall be retained after such alteration. Such alterations may include adding or deleting one row or more on one table to accommodate one or more entries to another table.

Section 84. **UNNECESSARY MARKING.** No unnecessary marking shall be made on the form.

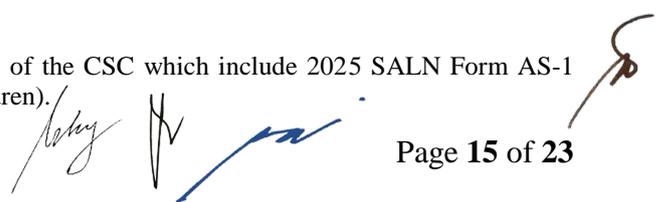
Section 85. **SIGNATURE.** All pages of the SALN shall be signed or initialed by the declarant.

Section 86. **COPIES OF SALN.** All officials and employees shall submit three original copies of the SALN to the Human Resource Management Office (HRMO) or its equivalent office in the department, agency, or office. The first copy shall be given to the review and compliance committee for transmittal to the repository agency, the second copy shall be filed in the 201 File of the declarant, and the third copy shall be given to the declarant as a personal copy.

RULE VII REVIEW AND COMPLIANCE PROCEDURE AFTER FILING OF THE SALN WITH THE DEPARTMENT, AGENCY, OR OFFICE OF THE DECLARANT

Section 87. **FILING OF THE SALN.** The SALN shall be filed with the HRMO or its equivalent of the department, agency, or office of the declarant, through the designated Human Resource Management (HRM) Officer.

⁴³ This shall refer to the prescribed additional sheet forms of the CSC which include 2025 SALN Form AS-1 (Declarant) and 2025 SALN Form AS-2 (Spouse and Children).



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Section 88. **COMPLIANCE PROCEDURE.** All heads of the department, agency, or office shall establish procedures for the review of SALNs to determine whether said statements which have been submitted on time are complete and are in proper form. It shall include the constitution of the review and compliance committee, which shall be tasked to perform the review of SALNs.

The procedure shall be approved by a majority of the members of the House concerned in the case of the legislative branch, the Secretary of Justice in the case of the executive branch, and the Chief Justice of the Supreme Court in the case of the judicial department.

In the case of constitutional bodies, the procedure shall be approved by the commission concerned or its head of office, if not a collegial body.

Section 89. **OPINION.** The duly constituted review and compliance committees of the department, agency, or office shall have the power within their respective jurisdictions to render a written opinion interpreting the provisions of R.A. No. 6713 pertaining to compliance with the requirement to file the SALN by public officials and employees.

The opinion is subject to the approval by a majority of the members of the House concerned in the case of the legislative branch; the Secretary of Justice in the case of the executive branch; and the Chief Justice of the Supreme Court in the case of the judicial department.

In the case of constitutional bodies, the opinion shall be approved by the commission concerned or its head of office, if not a collegial body.

Section 90. **GOOD FAITH.** The public official or employee to whom an opinion is rendered, and any other public official or employee involved in a similar factual situation, and who, after issuance of the opinion, acts in good faith in accordance with it shall not be subject to any sanction under R.A. No. 6713.

Section 91. **SUBMISSION TO THE CSC.** Upon approval of the procedure, the head of the department, agency, or office shall furnish the CSC with a copy thereof.

Section 92. **CORRECTIVE ACTION.** In the event a determination is made that a statement is not so filed following these Rules, the review and compliance committee shall so inform the public official or employee concerned and direct him/her to take the necessary corrective action.

Section 93. **MINOR CORRECTION.** Minor correction pertains to corrective action at the initiative of the declarant on a typographical error, mathematical rectification, and explanation of disclosed entries.⁴⁴

Section 94. **SUBSTANTIAL CORRECTION.** Substantial correction pertains to corrective actions at the initiative of the declarant on hidden, undisclosed, or undeclared assets, liabilities, business interests, and financial connections of the declarant.⁴⁵

⁴⁴ Navarro v. OMB and DOF-RIPS, G.R. No. 210128, 17 August 2016.

⁴⁵ *Ibid.*



Section 95. **CORRECTION; WHEN ALLOWED.** Minor and substantial correction to the SALN is allowed after filing with the department, agency, or office concerned and during the implementation of its SALN review and compliance procedure.

Section 96. **CORRECTIVE ACTION AFTER SUBMISSION TO REPOSITORY AGENCY.** Upon submission of the original SALNs with the repository agency (as outlined under Rule IX), corrections or amendments in the entries, upon the initiative of the declarant, shall no longer be allowed.

In the subsequent compliance on the filing of the SALN, any correction of entries the non-disclosure of which was unintended or made in good faith shall be deemed a correction of the previous SALN/s.

Section 97. **PROSECUTION OF CASE.** The review and compliance procedure including the notification that may be given by the committee concerned in the course thereof is not a prerequisite to the filing of administrative charges for false declaration or concealment in the declarant's SALN. The declarant is responsible for declaring the required information with or without notice.

Section 98. **ASSUMPTION AND EXIT SALN.** The review and compliance of SALNs submitted after assumption to or separation from office shall be performed by the HRMO or the committee designated to review such accomplished SALNs.

RULE VIII PROCEDURE IN THE DIGITAL FILING AND SUBMISSION OF THE SALN

Section 99. **DIGITAL FILING AND SUBMISSION.** The following additional procedure shall apply in the filing and submission of the SALN by online or digital means. This Rule allows the use of electronic signatures, online oath-taking in the SALN, online filing of the SALN, and digital submission to repository agencies.

In cases where the declarant is officially out of the office at or around the time of the filing of the SALN, the remote filing of the SALN shall be allowed following the procedure set forth in this Rule.

In all circumstances, the department, agency, or office may also submit the collected SALNs electronically, subject to existing rules of their respective repository agencies.

Section 100. **ONLINE OATH-TAKING.** In addition to the personal administration and taking of the oath, the online oath-taking of the SALN shall be allowed subject to the following steps:

- a. The Administering Officer or the declarant initiates a virtual meeting between them, as the case may be, through a virtual meeting/conference platform with a built-in recording feature such as but not limited to Microsoft Teams, Zoom, Google Meet, or Skype.
- b. The Administering Officer reviews the declarant's evidence of identity via video, if not personally known to the Administering Officer.



- c. The declarant executes the SALN and affirms the same as his/her free act and deed, and that the contents thereof are true and correct. The declarant shall execute the SALN by affixing the electronic signature to the electronic SALN, or wet ink signature to the physical SALN. The execution or placing of signature shall be done within sight of the Administering Officer during the virtual meeting.

If what is used is an electronic signature, the declarant is required to screen share during the virtual meeting for the Administering Officer to see the declarant placing the electronic signature in the SALN.

In affixing the electronic signature, the declarant may use a word processing document or a Portable Document Format (PDF), provided that the SALN to be transmitted to the Administering Officer is in PDF.

In the case of joint filing of the SALN, where spouses who are both government employees jointly file their SALN, the declarant and co-declarant are required to be present in the virtual meeting to affix or place their respective signatures. In the case of separate filing, the declarant's spouse may be present during the online oath-taking.

The Original shall refer to the electronic SALN or physical SALN, as the case may be.

- d. On the same day, the declarant shall transmit the Original to the Administering Officer through electronic means. For purposes of transmittal to the Administering Officer, this shall refer to the file itself for electronic SALN, while for physical SALN, it shall refer to the scanned and converted to electronic copy of the Original physical SALN.

The transmitted copy of the SALN shall be in PDF.

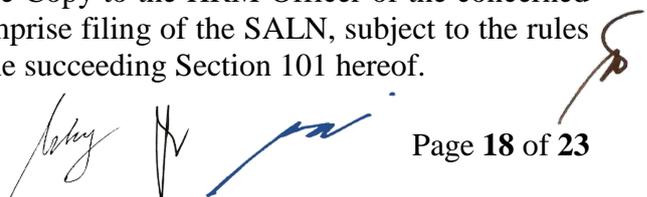
- e. The Administering Officer may use an electronic signature or wet ink signature in acknowledging the SALN.

In case of electronic signature, the Administering Officer completes/signs the acknowledgment by affixing his/her electronic signature to the copy of the Original sent by the declarant.

In case of wet ink signature, the Administering Officer prints the copy of the Original sent by the declarant, completes/signs the acknowledgment by affixing his/her wet ink signature, and then scans the same.

Upon completion/signing, the Administering Officer transmits the SALN back to the declarant within the same day of the virtual meeting. The SALN to be transmitted shall be in PDF.

- f. The declarant then sends/delivers the Copy to the HRM Officer of the concerned department, office, or agency to comprise filing of the SALN, subject to the rules on online filing or transmission in the succeeding Section 101 hereof.



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- g. The Administering Officer or the declarant may record the video communication at their discretion, subject to the consent of all the parties in the virtual meeting. The Administering Officer is required to make and submit a list of online oath-taking he/she administered together with a certification that the names appearing on the list took their oaths before him/her through an electronic meeting. The list shall be submitted to the HRM Officer within five (5) working days from the last day of filing the SALN for recording purposes.

Section 101. **ONLINE FILING.** The online filing or transmission of a duly executed SALN shall be allowed, subject to the following guidelines:

- a. The declarant, whether under an alternative working arrangement or physically reporting for work, may submit, through electronic means, a duly executed SALN to the concerned department, office, or agency.
- b. The declarant, when filing the SALN through online means, shall ensure that the SALN is in non-editable PDF.
- c. An electronic SALN, for purposes of SALN compliance, shall be considered the original, and a printout thereof shall be considered a duplicate original.
- d. Declarant's online filing of the SALN in compliance with these Rules shall be considered as the declarant's date of filing of the SALN with the concerned department, office, or agency.

Section 102. **SUBSTANTIAL COMPLIANCE.** The submission of electronic SALNs shall be deemed substantial compliance under these Rules.

Section 103. **COMPLIANCE PROCEDURE.** All heads of department, office, or agency shall establish additional procedures for the review of the electronic SALNs which shall be limited to determining whether said SALNs have been submitted on time, are complete, and are in proper form.

Section 104. **SUBMISSION TO REPOSITORY AGENCIES.** The submission of SALNs by departments, offices, and agencies to the proper repository agency shall be subject to the following guidelines:

- a. Upon collation of the SALNs, the concerned department, office, or agency has the option to submit/transmit the collated SALNs to the proper repository either physically, digitally, or electronically. The concerned department, office, or agency shall exercise only one option in submitting the SALNs, not a combination of both, to facilitate centralized recording and monitoring by repository agencies.
- b. In the case of **physical submission**, the same shall comply with the existing rules on the filing and submission of the SALN. SALNs for physical submission may include physical SALNs filed and printed copies of SALNs electronically filed.
- c. In the case of **digital submission**, the department, office, or agency concerned may submit or transmit the electronic SALNs to the proper repository agency either with

the use of a USB flash drive or disc storage together with the summary list of declarants. SALNs for digital submission may include electronic SALNs and scanned copies of physical SALNs filed.

- d. In the case of **online submission**, the department, office, or agency concerned may submit or transmit the SALNs through electronic means, provided such method is made available by the repository agency concerned in its established rules. SALNs for online submission may include electronic SALNs and scanned copies of physical SALNs filed.
- e. In all instances, the department, office, or agency is required to submit a list of SALNs electronically filed and physically filed.
- f. The proper repository agencies may establish their own rules for allowing the receipt of digital copies of the SALNs, provided they comply with the uniformity rule; that is, SALNs may be filed either through digital files or physical files, but not a combination of both.

RULE IX REPOSITORY AGENCY

Section 105. **SUBMISSION TO REPOSITORY AGENCIES.** The original SALNs of public officials and employees shall be transmitted to their respective repository agencies as stated in the List of Repository Agencies and Corresponding Public Officials and Employees:⁴⁶

- a. Within three (3) months from the date of filing of the declarant with the department, agency, or office for those entering government service;
- b. On or before October 30 of every year for the annual filing of the SALN; and
- c. Within three (3) months from the date of filing of the declarant with the department, agency, or office for those leaving government service.

Section 106. **TRANSMITTAL OF ORIGINAL COPIES OF SALN.** The Chief/Head of the HRMO shall transmit all original copies of the SALNs received to the concerned offices, following the List of Repository Agencies and Corresponding Public Officials and Employees as attached to these Rules.

Section 107. **SUBMISSION BEYOND THE PRESCRIBED DATE.** After the prescribed date of submission to the appropriate repository agency, the latter shall no longer receive any belated submission of SALN.

Section 108. **PROPER AND COMPLETE FORM.** The repository agency has the power to conduct a review of the SALNs submitted to it. When upon review, it is found that a declarant failed to use the proper form or that the form is not complete, the repository agency concerned shall return the SALN to the department, agency, or office concerned to consider such SALN as non-compliant, without prejudice to the liability of the Review and Compliance Committee for Simple Neglect of Duty. The department, agency, or office concerned shall then inform the declarant of such non-compliance with a directive to correct or complete the SALN.

⁴⁶ Annex D.

Upon receipt, the declarant shall correct or complete the SALN and resubmit the form to the repository agency within thirty (30) days therefrom. Otherwise, the declarant shall be considered to have not complied with the filing of the SALN.

RULE X ACCESS TO THE SALN

Section 109. **INSPECTION.** All SALNs filed shall be made available for inspection at reasonable hours upon a valid and lawful request for inspection. For SALNs with the CSC as repository agency, the 2025 SALN Request Form⁴⁷ shall be used. These rules on access to the SALN shall be subject to the rules established by each repository agency.

Section 110. **REPRODUCTION.** The SALN shall be made available for copying or reproduction after ten (10) working days from the time they are filed as required by law.

Section 111. **REASONABLE FEE.** Any person requesting a copy of a statement 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.

Section 112. **DISPOSAL.** All SALNs shall be made available to the public by the repository agency for ten (10) years after receipt of the statement. After such a period, the statement may be destroyed unless needed in an ongoing investigation.

Section 113. **PROHIBITED ACTS.** It shall be unlawful for any person to obtain or use the SALN for:

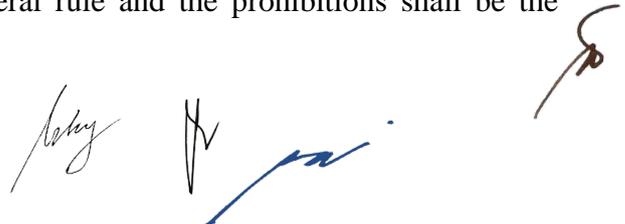
- a. any purpose contrary to morals or public policy; or
- b. any commercial purpose other than by news and communications media for dissemination to the general public.

Section 114. **REDACTION OF SENSITIVE PERSONAL INFORMATION.** Except for purposes of administrative, civil, or criminal investigation, the following information, upon the evaluation of the concerned official, may be shaded or redacted for security and privacy concerns:

- a. Name of children;
- b. Signature;
- c. Address; and
- d. Identification card number indicated.

Section 115. **PROCEDURE.** All departments, agencies, and offices, including all repository agencies, may establish their own rules on access to SALN subject to the rules set forth in these guidelines in compliance with the provisions of R.A. No. 6713. Under this provision, access to the SALN shall be the general rule and the prohibitions shall be the exception.

⁴⁷ Annex E.

Handwritten signatures in blue ink, including a large signature on the left and several smaller ones on the right.

The repository agency, department, agency, or office concerned, upon their discretion, shall notify the declarant when a request for a copy of his/her SALN is being requested by another person.

Section 116. **NON-COMPLIANCE.** Any violation or non-compliance with the provisions of R.A. No. 6713 on access to the SALN shall cause the filing of appropriate action against the public official or employee concerned.

The public official or employee may likewise initiate action against any person who obtains or uses a report or document related to the SALN for any purpose prohibited under these Rules.⁴⁸

RULE XI OFFENSE/SANCTION

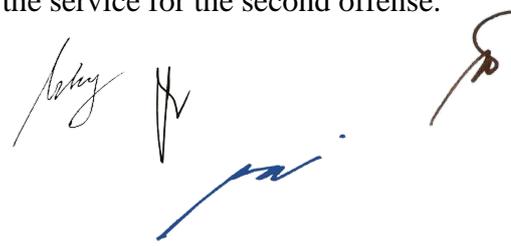
Section 117. **OFFENSES AND PENALTIES.** Any of the following acts shall constitute a violation of Section 8 of R.A. No. 6713, and shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense, without prejudice to the proper filing of other administrative offenses as may be warranted under existing laws:

- a. Failure of an official or employee to submit his/her SALN;
- b. Failure of an official or employee to correct and submit his/her SALN in accordance with the review and compliance set forth by the department, agency, or office concerned; and
- c. Failure to disclose or misdeclaration in bad faith of any asset, liability, business interest, financial connection, and relative in the government in the SALN.

Section 118. **HEAD OF AGENCY; REVIEW AND COMPLIANCE COMMITTEE; CHIEF/HEAD OF HRMO.** Any head of department, agency, or office who fails to establish or create a review and compliance committee in compliance with the provisions of these Rules, in relation to the provisions of R.A. No. 6713 on the review and compliance procedure in the filing and submission of the SALN, shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense.

The members of the Review and Compliance Committee shall be held liable for Simple Neglect of Duty when it fails to inform and return the SALN to the declarant for failure to use the proper form or if the form is not complete.

The Chief/Head of the HRMO who fails to submit the SALNs within the prescribed period for submission of the SALNs to the proper repository agency shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense.



⁴⁸ Pursuant to Section 11, R.A. No. 6713.

**RULE XII
MISCELLANEOUS**

Section 119. **REPEALING CLAUSE.** All previous issuances on the SALN and its guidelines are hereby repealed.

Section 120. **TRANSITORY PROVISION.** These Rules and the 2025 SALN Form, 2025 SALN Form AS-1 (Declarant), and 2025 SALN Form AS-2 (Spouse and Children), shall be used for the filing of the SALN upon assumption to office, the annual filing, and upon exit from government service upon its effectivity.

During the transition period, from the effectivity date of these Rules until the end of 2025, public officials and employees who used the 2015 Revised SALN Form and additional sheets for the 2025 compliance (SALN upon assumption of office and SALN upon exit from government service) shall be considered to have substantially complied with the requirement of the filing of the SALN upon assumption of office and upon exit to government service.

Section 121. **PUBLICATION/EFFECTIVITY.** These Rules shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.



SWORN STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH

(As required by R.A. No. 6713)

COMPLIANCE FOR:

Assumption of office as of _____ Annual filing as of December 31, _____ Exit as of _____

DECLARANT: _____
(Family Name) (First Name) (M.I.)

POSITION: _____
AGENCY/OFFICE: _____
OFFICE ADDRESS: _____

SPOUSE: _____
(Family Name) (First Name) (M.I.)

POSITION: _____
AGENCY/OFFICE:¹ _____
OFFICE ADDRESS: _____

SPOUSES, WHO ARE BOTH PUBLIC OFFICIALS OR EMPLOYEES, MAY FILE THE SALN JOINTLY OR SEPARATELY. THE DECLARANT SHALL CHECK THE APPROPRIATE BOX

Joint Filing Separate Filing Not Applicable

IF WITH MULTIPLE MARRIAGES, INDICATE NAME(S) OF SPOUSES, OTHERWISE CHECK THE "NOT APPLICABLE" BOX.

Not Applicable

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

NAME OF CHILD	AGE
_____	_____
_____	_____
_____	_____

ASSETS, LIABILITIES AND NETWORTHⁱⁱ

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

1. ASSETS

a. Real Properties

DESCRIPTION <small>(e.g. lot, house and lot, condominium, and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE <small>(As found in the Tax Declaration of Real Property, if available)</small>	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
					YEAR	MODE	

Subtotal: _____

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	ACQUISITION COST/ AMOUNT

Subtotal: _____

TOTAL ASSETS: _____

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

NET WORTH: Total Assets less Total Liabilities = _____

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant / Declarant’s spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant’s Household)

I/ We do not have any business interest or financial connection.

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Inso^{iv})

I/ We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

I hereby certify that these are true and correct statements of my assets, liabilities, net worth, business interests and financial connections, including those of my spouse and unmarried children below eighteen (18) years of age living in my household, and that to the best of my knowledge, the above-enumerated are names of my relatives in the government within the fourth civil degree of consanguinity or affinity.

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

Date: _____

Signature of Declarant

Signature of Declarant

Government Issued ID: _____
ID No.: _____
Date Issued: _____

Government Issued ID: _____
ID No.: _____
Date Issued: _____

SUBSCRIBED AND SWORN to before me this ____ day of _____, affiant exhibiting to me the above-stated government-issued identification card.

(Person Administering Oath)

ⁱ Position, Agency, and Address shall only be declared if the spouse is a public official or employee.

ⁱⁱ Additional sheets may be used by the declarant, if necessary.

ⁱⁱⁱ Capital or paraphernal assets, and liabilities of the declarant’s spouse, and properties of children below 18 years of age and living in the declarant’s household shall be disclosed using the additional sheets provided.

^{iv} *Balae* refers to the parent of one’s son or daughter-in-law; *Bilas* refers to a brother-in-law’s wife or sister-in-law’s husband; *Inso* refers to the appellation for the wife of an elder brother or male cousin.

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____
 (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>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	

Subtotal: _____

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	ACQUISITION COST/ AMOUNT

Subtotal: _____

TOTAL ASSETS: _____

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

STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____

(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 <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		YEAR	MODE	

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	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

ANNEX D

List of Repository Agencies and Corresponding Public Officials and Employees

REPOSITORY AGENCY	PUBLIC OFFICIALS AND EMPLOYEES
National Office of the Ombudsman	<ul style="list-style-type: none"> • President • Vice President • Constitutional Officials which includes Chairpersons and Commissioners of: <ul style="list-style-type: none"> - Commission on Audit (COA) - Commission on Election (COMELEC) - Civil Service Commission (CSC) - Ombudsman and his Deputies
Secretary of the Senate	<ul style="list-style-type: none"> • Senators
Secretary of the House of Representatives	<ul style="list-style-type: none"> • Representatives (Congressmen/Congresswomen)
Clerk of Court of the Supreme Court	<ul style="list-style-type: none"> • Justices of the: <ul style="list-style-type: none"> - Supreme Court - Court of Appeals - Sandiganbayan - Court of Tax Appeals
Court Administrator	<ul style="list-style-type: none"> • Judges of the: <ul style="list-style-type: none"> - Regional Trial Court - Metropolitan Trial Court - Municipal Trial Court in Cities - Municipal Trial Court - Municipal Circuit Trial Court - Shari'a District Courts
Office of the President	<ul style="list-style-type: none"> • 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 - Heads of Government Owned or Controlled Corporations with Original Charters and their Subsidiaries - Heads of State Colleges and Universities • Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain <ul style="list-style-type: none"> - Colonel/ Captain - Brigadier General/ Commodore - Major General/ Rear Admiral - Lieutenant General/ Vice Admiral - General/ Admiral • Officers of the Philippine National Police from the rank of Police Colonel (formerly Senior Superintendent): <ul style="list-style-type: none"> - Police Brigadier General (Chief Superintendent) - Police Major General (Director) - Police Lieutenant General (Deputy Director General) - Police General (Director General)

REPOSITORY AGENCY	PUBLIC OFFICIALS AND EMPLOYEES
<p><i>Cont.</i> Office of the President</p>	<ul style="list-style-type: none"> • Officers of the Bureau Jail Management and Penology, and Bureau of Fire Protection from the rank of Chief Superintendent: <ul style="list-style-type: none"> - Chief Superintendent - Director
<p>Deputy Ombudsman in their respective region (Luzon, Visayas or Mindanao)</p>	<ul style="list-style-type: none"> • Regional officials and employees of the following offices: <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 • Provincial elective officials elective officials and appointed officials/employees, such as: <ul style="list-style-type: none"> - Governors - Vice-Governors - Sangguniang Panlalawigan Members • City and Municipal elective officials and appointed officials/employees, such as: <ul style="list-style-type: none"> - Mayors - Vice-Mayors - Sangguniang Bayan/Panlungsod Members - Barangay Officials • Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain <ul style="list-style-type: none"> - Lieutenant Colonel/Lieutenant Commander - Major/ Commander - Captain/ Lieutenant Senior Grade - 1st Lieutenant/ Lieutenant Junior Grade - 2nd Lieutenant/ Ensign - Other enlisted officers • Officers of the Philippine National Police (PNP) below the rank of Police Colonel (Senior Superintendent) <ul style="list-style-type: none"> - Police Lieutenant Colonel (Superintendent) - Police Major (Chief Inspector) - Police Captain (Senior Inspector) - Police Lieutenant (Inspector) - Other police officers (SPO4 to PO1) • Officers of the Bureau Jail Management and Penology, and Bureau of Fire Protection below the rank of Chief Superintendent: <ul style="list-style-type: none"> - Senior Superintendent - Superintendent - Chief Inspector - Senior Inspector - Inspector - Other Jail/Fire officers (SJO4 to JO1/SFO4 to FO1)

REPOSITORY AGENCY	PUBLIC OFFICIALS AND EMPLOYEES
	<ul style="list-style-type: none"> • Officers of the Philippine Coast Guard (PCG) below the rank of Commodore <ul style="list-style-type: none"> - Captain - Commander - Lieutenant Commander - Lieutenant - Lieutenant Junior Grade - Ensign
Civil Service Commission	<ul style="list-style-type: none"> • All other officials and employees in the central/main/national offices of the following: <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 charters, and their subsidiaries in the regions • All other appointive officials and employees of the Legislature • All civilian personnel of the AFP • All other central officers (uniformed personnel) below the rank of Police Colonel (Senior Superintendent) as well as all non-uniformed personnel of the PNP. • All other central officers below the rank of Commodore as well as all civilian personnel of the PCG • All other central¹ officers below the rank of Colonel or Naval Captain as well as all civilian personnel of the AFP

¹ National headquarters

Republic of the Philippines
CIVIL SERVICE COMMISSION
IBP Road, Constitution Hills, Quezon City

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

1. Name :	<i>Last Name</i>	<i>First Name</i>	<i>Middle Name</i>
2. Address:	<i>House No./Block No.</i>	<i>Street</i>	<i>Barangay</i>
	<i>City/Municipality</i>	<i>Province</i>	<i>Postal Code</i>
3. Position Title:	_____		
4. Name of Agency/School:	_____		
5. Address	_____		
	<i>No. and Street</i>	<i>Barangay</i>	<i>City/Municipality</i>
6. Contact Number:	_____		
7. Electronic Mail Address:	_____		
8. Are you the declarant or his/her authorized representative?	<input type="radio"/> Declarant <input type="radio"/> Authorized representative <input type="radio"/> Third party		

9. Indicate below the details of the SALN being requested:

	Name of Declarant	Office/Agency of Declarant	Year of SALN
1.			
2.			
3.			
4.			

10. Indicate the purpose/s of the request:

1.	_____
2.	_____
3.	_____

11. Valid identification cards presented:

11.1. If requesting on behalf of an agency/organization or school, agency/school ID is required to be presented.

Government-Issued ID		Government-Issued ID		Agency/School ID (if applicable)	
Issuing Agency		Issuing Agency		Issuing Agency	
ID Number		ID Number		ID Number	
Date Issued		Date Issued		Date Issued	
Valid Until		Valid Until		Valid Until	

12. Additional requirements:

12.1. If request is for research purposes:

- Endorsement letter from the school dean or any official of the organization concerned.

Name of signatory: _____
Contact number: _____
Email address: _____

12.2. If request is made by a representative

- Authorization letter from declarant
- Copy of valid ID of declarant

TO BE ACCOMPLISHED BY PROCESSOR:

<input type="radio"/> SALN/s available	<input type="radio"/> SALN/s not available
---	---

Recommendation:

<input type="radio"/> Approval	<input type="radio"/> Disapproval
Processed by: _____	REASON/S: _____

Action taken:

<input type="radio"/> Approved	<input type="radio"/> Disapproved
---------------------------------------	--

Name, Position and Signature

Number of SALN/s	
Amount Paid	
OR Number	
Date	

Released by: _____

Received by: _____

Republic of the Philippines
CIVIL SERVICE COMMISSION
IBP Road, Constitution Hills, Quezon City

UNDERTAKING OF REQUESTING PARTY

I, _____, with address at _____ swear that the copies of the Statement of Assets, Liabilities and Net Worth (SALN) with the following details:

	Name of Declarant	Office/Agency of Declarant	Year of SALN
1.			
2.			
3.			
4.			

shall be used solely for the following purpose/s:

1. _____
2. _____
3. _____

I agree to comply with the following undertakings:

1. I shall not use nor disclose the abovementioned SALN/s for purposes contrary to morals, public policy or commercial purpose/s;
2. I shall not use nor disclose the abovementioned SALN/s for extortion purposes or for any purpose that will endanger the personal safety of the official or employee, and
3. I shall not disclose the name of declarant and its contents, nor lend, show or reproduce a photocopy of the same for distribution to other individuals/groups/organizations;
4. If I violate the terms and conditions of this undertaking, I understand that an action may be filed against me and that as a consequence, the Court may assess a penalty in an amount not to exceed Twenty Five Thousand Pesos (Php 25,000.00) pursuant to Section 11(d) of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees). In addition, the Civil Service Commission may separately file a legal action under applicable laws.

Requesting Party

Date



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

Re: Omnibus Rules on the SALN

x-----x

Number: 2500632

Promulgated: 25 June 2025

RESOLUTION

WHEREAS, Section 17, Article XI of the 1987 Philippine Constitution requires public officers and employees to submit upon assumption to the office and during such period as may be required by law, a declaration under oath of their assets, liabilities, and net worth;

WHEREAS, the requirement on the filing of the SALN within thirty (30) days after assumption of office, on or before April 30 of every year thereafter, and within thirty (30) days after separation from the service is likewise found in Section 8 of Republic Act (R.A.) No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees);

WHEREAS, Section 12 of R.A. No. 6713 provides that the Civil Service Commission (CSC) shall have the primary responsibility for the administration and enforcement of the said law, and the authority to promulgate rules and regulations necessary to carry out its provisions;

WHEREAS, the CSC issued the following Resolutions governing the accomplishment and filing of, as well as access to, the SALN:

1. **Resolution No. 1100356 dated 15 March 2011** on the rules on access to SALN;
2. **Resolution No. 1300173 dated 24 January 2013** providing the guidelines for filling out the SALN Form;
3. **Resolution No. 1300174 dated 24 January 2013** updating the provision on review and compliance procedure of the SALN;
4. **Resolution No. 1500088 dated 23 January 2015** clarifying the disclosure of real property and the proper offices or agencies before which public officials and employees shall file their respective SALNs; and
5. **Resolution No. 2400263 dated 05 April 2024** adopting additional guidelines in the filing and submission of the SALN, particularly the use of electronic signature in the SALN, online oath-taking, online filing or submission, and the procedure in the submission to repository agencies of the SALN for the 2023 SALN compliance, in recognition of the importance of the digitalization of its processes;

Bawat Kawani, Lingkod Bayani

WHEREAS, issues and concerns on the SALN were raised during the implementation of the foregoing Resolutions; and

WHEREAS, there is a need to update, consolidate, and harmonize all the existing rules and regulations of the CSC regarding the accomplishment, filing procedure, and submission of, and access to the SALN;

WHEREFORE, the Commission **RESOLVES** to **ADOPT** the attached Omnibus Rules on the SALN together with its annexes to be used in the filing of the SALNs upon its effectivity.

Quezon City.


07ESIGCMBY
06232025
ATTY. MARILYN B. YAP
Chairperson


2025.06.19
14:42:20 +08'00'
ATTY. RYAN ALVIN R. ACOSTA
Commissioner


Digitally signed by Pangulayan
Luis Meinrado Calano
Date: 2025.06.19 16:53:54
+08'00'
ATTY. LUIS MEINRADO C. PAÑGULAYAN, CESO I
Commissioner

Attested by:

For: 
Digitally signed by Sison
Tina Katharine Lim
Date: 2025.06.25 15:19:42
+08'00'
KATHERINE LIMARE-DELMORO
Director IV
Commission Secretariat and Liaison Office