



Republic of the Philippines
Department of Education
Region VII – CENTRAL VISAYAS
SCHOOLS DIVISION OF BOHOL

Office of the Schools Division
Superintendent

January 10, 2023

DIVISION MEMORANDUM
No. 0030 s, 2023

Submission of 2022 Statement of Assets, Liabilities and Net Worth (SALN)

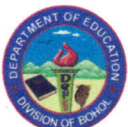
To : Assistant Schools Division Superintendents
Chief SGOD and OIC CID Chief
Education Program Supervisors
Public Schools District Supervisors & OIC-PSDS
Public Elementary & Secondary School Heads
Teaching & Teaching Related Positions
Non-Teaching Personnel
All Other Concerned

1. Pursuant to Sec. 8, of R.A. 6713, the Code of Conduct & Ethical Standard, all officials and employees are required to 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 as of December 31, 2022.

2. In line with this, all districts shall submit 2 copies in a separate folder of duly accomplished SALN with masterlist of personnel by school both elementary and secondary, submit in bunch per district to the Records Section not later than February 15, 2023, to give ample time for electronic copy for submission to Ombudsman-Visayas. Below is the composition of Review and Compliance Committee which is responsible to determine whether it was submitted on time, accomplished completely and proper form:

Chairperson : Mr. Fermin M. Albutra, Administrative Officer V
Vice-Chairperson : Mrs. Judith S. Apale Administrative Officer IV
Members:

| | <u>ASSIGNED SCHOOLS/DISTRICT</u> |
|--------------------------|--|
| Emelyn E. Bompat | :All Secondary Schools |
| Ma. Teresa S. Cimafranca | :Alicia, Bilar, Buenavista 1 &2, Calape, Candijay, Clarin, Loon North & Talibon I & II |
| Teodomera A. Bersaluna | :Balilihan, Corella, Cortes, Catigbian, Carmen 1, 2, & 3, Maribojoc, Baclayon, Alburquerque |
| May D. Bastes | :G-Hernandez, Pilar, Sagbayan, San Isidro, San Miguel, Sikatuna, S-Bullones, Trinidad 2 & Tubigon East |
| Jocelyn Taguisa | :Valencia, Dimiao, Trinidad 1 & 2, Ubay 3, Pres. CPG, Dagohoy, Danao, Loay, Getafe 1 & 2 |
| Florly Saturinas | :Antequera, Batuan, B-Unido, Anda, Daus, Jagna, Pangalo, and Duero |
| Julcy Mae Atup | :Lila, Loboc, Loon South, Mabini, Guindulman, Tubigon West, Ubay 1 & 2, Sevilla, Inabanga North |
| Dorothy Joy Tambis | :In-charge for Scanning for electronic submission to Ombudsman-Visayas |



0050 Lino Chatto Drive Barangay Cogon, Tagbilaran City, Bohol
Tel Nos.: (038) 412-4938; (038) 411-2544 (038) 501-7550
Telefax: (038) 501-7550 email add: deped.bohol@deped.gov.ph



3. The person-in-charge of SALN in the School is advised to make sure that the forms to be submitted should be properly and completely accomplished including the signature of the spouse of the employee. In case the spouse is unable to sign, the declarant must attach an explanation why no signature of spouse is present in the SALN.
4. In case of joint filing, husband and wife who are both in the government service, both of them shall be considered declarants. The signature portion of the SALN indicates the space for the spouse as "Co-declarant." All personal and real properties shall be declared including their respective paraphernal and capital properties, if there are any. After filling out the form, the spouses may reproduce the SALN Form as the number of copies is required, but their signatures should be original in the SALN Form to be submitted to their respective school/office to ensure that their name shall be included in the list per school.
5. Section 41 of EO No. 292, otherwise known as the Administrative Code of 1987, as amended by R.A.6733 and as further amended by R.A. 10755 provides that:
- “(The following officers have general authority to administer oaths. **President. Vice President, Members and Secretariat of both Houses of Congress; Members of the Judiciary; Secretaries of Departments; provincial governors and lieutenant governors; city mayors; municipal mayors; bureau directors; regional directors; clerk 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 notaries public.***
- The punong barangay is authorized to administer the oath of office of any government official including the President of the Philippines” (Emphasis supplied).***
6. Therefore, as stipulated in Unnumbered Memorandum dated April 8, 2022 from the Office of the Assistant Secretary for Legal Affairs, Schools Division Superintendents are not allowed to administer oaths in their official capacity for while their appointments are vested in the President, the same are not subject to confirmation by the Commission on Appointment. Regional Attorneys, Division Attorneys, Human Resource Management Officers, and Administrative Officers not being among the officers enumerated, are likewise not allowed to administer oaths in their official capacity.
7. The District Administrative Officers are advised to take charge of the prompt submission of SALN to the division office. Officials and employees who cause the delay of submission to this office shall be liable and responsible for the submission of this report to the Office of the Ombudsman for the Visayas.
8. Moreover, in relation to the grant of FY 2023 Performance-Based Bonus (PBB), all officials and employees who failed to submit and file the FY 2022 SALN shall not be entitled to the FY 2023 PBB. Enclosed herewith are the prescribed SALN form, guide to accomplish the form and summary list of filers.
9. Immediate and wide dissemination of this Memorandum is desired.


BIANITO A. DAGATAN, Ed.D., CESO V 
Schools Division Superintendent

SDS/ADMIN/PERSONNEL/FMA/fma



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<Name of School>
Summary List of Filers
Statement of Assets, Liabilities and Network
Calendar Year _____

| NO. | NAME OF EMPLOYEE | | | CONTACT NUMBER | TIN | POSITION | NET WORTH | REMARKS |
|-----|------------------|-----------|------------|----------------|-----|----------|-----------|---------|
| | Lastname | Firstname | Middlename | | | | | |
| 1 | XXXXXX | XXXXXX | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 | | | | | | | | |

Total Number of Filers : _____

Total Number of Personnel Complement : _____

Prepared by:

 <Name and Signature>

Person In-charge of SALN

Position : _____

Email Address : _____

Contact No.: _____

Date : _____

Noted by:

 <Name and Signature>

School Principal

Position : _____

Email Address : _____

Contact No.: _____

Date : _____

SAMPLE

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of December 30, 2018

(Required by R.A. 6713)

Note: Husband and wife who are both public officials and employees may file the required statements jointly or separately.

Joint Filing Separate Filing Not Applicable

| | | | | | |
|-------------------|-------------------------------|--------------|--------|------------------------|--|
| DECLARANT: | Dela Cruz | Juan | M | POSITION: | Clerk V |
| | (Family Name) | (First Name) | (M.I.) | AGENCY/OFFICE: | Civil Service Commission |
| ADDRESS: | 1 Rizal St., Sampaloc, Manila | | | OFFICE ADDRESS: | CSC Bldg., IBP Road, Batasan Hills, Quezon City |
| SPOUSE: | Dela Cruz | Juana | M | POSITION: | Director II |
| | (Family Name) | (First Name) | (M.I.) | AGENCY/OFFICE: | Civil Service Commission |
| | | | | OFFICE ADDRESS: | CSC Bldg., IBP Road Batasan Hills, Quezon City |

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

| NAME | DATE OF BIRTH | AGE |
|-----------------------|---------------|-----|
| Gabriel M. dela Cruz | 1/2/2005 | 13 |
| Michael M. dela Cruz | 5/2/2010 | 9 |
| Angelica M. dela Cruz | 10/11/2017 | 2 |
| N/A | N/A | N/A |

ASSETS, LIABILITIES AND NETWORTH

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

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 | |
| House and Lot (mort.) | Residential | 1 Rizal St., Sampaloc, Manila | P800,000.00 | P1,500,000.00 | 2003 | Sale with mortgage | P5,000,000.00 |
| Building (1/3 co-owned) | Commercial | 1 Quezon Ave., Tandang Sora, Cavite | P1,200,000.00 | P2,000,000.00 | 2000 | Deed of Sale | P1,500,000.00 |
| Farm lot | Agricultural | Brgy. Kaligayahan, Cavite | P400,000.00 | P1,200,000.00 | 2010 | Inherited | 0 |
| Lot | Mixed use | Santa Fe Subd., Brgy. Ana, Quezon City | P600,000.00 | P800,000.00 | 2008 | Deed of Sale | P1,300,000.00 |

Subtotal: P7,800,000.00

b. Personal Properties*

| DESCRIPTION | YEAR ACQUIRED | ACQUISITION COST/AMOUNT |
|-------------------------------------|---------------|-------------------------|
| Condominium Unit (contract to sell) | 2015 | P500,000.00 |
| Furniture | 2000-present | P150,000.00 |
| Appliances | 2000-present | P200,000.00 |
| Shares of stock | 2013 | P50,000.00 |

Subtotal: P3,250,000.00

TOTAL ASSETS (a+b): P11,050,000.00

* Additional sheet/s may be used, if necessary.

2. LIABILITIES*

| NATURE | NAME OF CREDITORS | OUTSTANDING BALANCE |
|------------------------|-------------------|---------------------|
| Personal debt | Eddie dela Cruz | P800,000.00 |
| Housing Loan | Pag-IBIG | P2,500,000.00 |
| Contract to Sell | DMCI | P1,000,000.00 |
| GSIS Multipurpose loan | GSIS | P60,000.00 |

TOTAL LIABILITIES: P4,360,000.00

NET WORTH : Total Assets less Total Liabilities = P6,690,000.00

* Additional sheet/s may be used, if necessary.

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 |
|------------------------------------|-------------------------------|---|---|
| Sea Travel and Tours | Agapito St., Sampaloc, Manila | Owner | 2015 |
| N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A |

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 |
|------------------|--------------|----------------------|---|
| Nadine Lustre | sister | Attorney V | Department of Education, Quezon City |
| James Reid | cousin | Property Officer III | Department of Public Works and Highway, Pasig |
| Anne Curtis | aunt | Health Officer | Municipality of Bukid, Batangas |
| N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A |

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: 03/15/2019

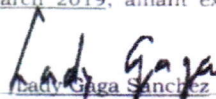

(Signature of Declarant)


(Signature of Co-Declarant/ Spouse)

Government Issued ID: CSC ID
ID No.: 123456
Date Issued: 01/02/2018

Government Issued ID: CSC ID
ID No.: 987654
Date issued: 01/05/2018

SUBSCRIBED AND SWORN to before me this 15 day of March 2019, affiant exhibiting to me the above-stated government issued identification card.


Lady Gaga Sanchez
(Person Administering Oath)

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of December 31, 2018
 (Additional sheet/s for the declarant)

NAME: Dela Cruz Juan M. **POSITION:** Clerk V
 (Family Name) (First Name) (M.I.) **AGENCY/OFFICE:** Civil Service Commission

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 | |
| condominium | residential | SM Prima Towers, EDSA, Mandaluyong City | P1,000,000.00 | P1,750,000.00 | 2016 | donation | 0 |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

Subtotal: Php 0

b. Personal Properties

| DESCRIPTION | YEAR ACQUIRED | ACQUISITION COST/AMOUNT |
|--------------------|---------------|-------------------------|
| Jewelry | 2000-present | P 100,000.00 |
| Mitsubishi Montero | 2010 | P1,200,000.00 |
| Hand gun (Glock) | 2012 | P 50,000.00 |
| Cash in bank | 2000-present | P 800,000.00 |
| Cash on hand | 2018 | P 200,000.00 |

Subtotal : Php 2,350,000.00

TOTAL ASSETS (a+b): Php 2,350,000.00

2. LIABILITIES

| NATURE | NAME OF CREDITORS | OUTSTANDING BALANCE |
|--------|-------------------|---------------------|
| N/A | N/A | N/A |
| N/A | N/A | N/A |
| N/A | N/A | N/A |

TOTAL LIABILITIES: N/A

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 |
|------------------------------------|------------------|---|---|
| N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A |

STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of December 31, 2018

(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: Dela Cruz Juan M **POSITION:** Clerk III
 (Family Name) (First Name) (M.I.) **AGENCY/OFFICE:** Civil Service Commission

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 | |
| lot | agricultural | Brgy. Kaligayahan, Sto. Tomas, Batangas | P150,000.00 | P210,000.00 | 2018 | donation | 0 |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

b. Personal Properties

| DESCRIPTION | YEAR ACQUIRED | ACQUISITION COST/ AMOUNT |
|-------------|---------------|--------------------------|
| N/A | N/A | N/A |
| N/A | N/A | N/A |
| N/A | N/A | N/A |
| N/A | N/A | N/A |

2. LIABILITIES

| NATURE | NAME OF CREDITORS | OUTSTANDING BALANCE |
|--------|-------------------|---------------------|
| N/A | N/A | N/A |
| N/A | N/A | N/A |
| N/A | N/A | N/A |
| N/A | N/A | N/A |

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 |
|------------------------------------|------------------|---|---|
| N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A |

GUIDELINES IN THE FILLING OUT OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH FORM (SALN Revised 2013)

I. OBJECTIVES

- To enjoin all public officers and employees to declare and submit annually a true, detailed and sworn statement of their assets, liabilities and net worth, including disclosure of business interests and financial connections, and to declare to the best of their knowledge their relatives who are in government service;
- To ensure that the assets, liabilities, net worth, financial connections and business interests of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household are also disclosed.

II. SCOPE

All officials and employees of national and local governments, including state universities and colleges, and government-owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter, shall be covered by these guidelines.

GOCC refers to any agency organized as a stock or nonstock 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.

Those serving in honorary capacity, laborers and casual or temporary workers are exempted from filing the SALN. However, those holding career positions under temporary status are required to file their SALN.

III. RULES IN ACCOMPLISHING THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

A. APPLICABLE LAW

For purposes of declaring one's assets, liabilities and net worth, the governing law shall be Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.

B. CONTENTS OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

1. BASIC INFORMATION

- a. Spouses who are both public officers and employees shall have the option to file their SALN either jointly or separately.
- b. In case the declarant is single or married but whose spouse is not in the government service, he/shall shall tick off the box marked as "Not Applicable."
- c. In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital property, if there are any.
- d. The change of civil status of the declarant after December 31 of the preceding year shall not affect the nature of the properties declared.
- e. The declarant shall provide information on his/her address. However, whenever a third party requests for a copy of the SALN Form of the declarant, the agency has the option to shade the declarant's address for purposes of security.
- f. Declarant must provide the information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate.

2. ASSETS, LIABILITIES AND NET WORTH

- a. The SALN shall contain a true and complete declaration of assets, liabilities and net worth, including a disclosure of business interests and financial connections of the declarant, his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. It shall also contain a disclosure of the declarant's relatives within the fourth degree of consanguinity and affinity who are in government service.
- b. For purposes of convenience in the computation of net worth, where the declarant's spouse has capital or paraphernal properties or where the declarant's unmarried children below eighteen (18) years of age living in his/her household have their own properties, the declarant should declare the assets and liabilities of his/her spouse on a separate

sheet attached to the SALN Form, see sample attached. For purposes of such declaration, the provisions in these guidelines shall likewise apply.

- c. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.
- d. Assets refer to declarant's real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

REAL PROPERTIES

- e. Declaration of real properties shall include its description, kind, location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, *etc.* including improvements thereon.
- f. Real properties refer to properties which are immovable by nature. For purposes of SALN, the kind of real properties are classified according to their use, that is, residential, commercial, agricultural, industrial, or mixed use and the like.
- g. The declarant shall indicate a description of the real properties, whether it is a land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.
- h. Assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.
- i. Fair market value shall, for purposes of declaration in the SALN, refer to the amount indicated as market value in the tax declaration of the real properties concerned.
- j. 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.
- k. In declaring an improvement to the land, the declarant may opt to declare it separately or together with the land to which such improvement is attached.

- l. Acquisition cost is the amount of money paid to acquire or own something. This shall also refer to the amount of expenses incurred for improvements introduced on a real property. For purposes of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.

- m. The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years of age and living in the declarant's household. However, real properties already covered by a deed of sale, inherited or subject of an extrajudicial settlement of estate but not yet titled under declarant's name shall also be disclosed.

- n. In the case of properties received gratuitously, e.g. donation or inheritance, no acquisition cost shall be declared. However, the fair market value and the assessed value of said properties as found in the tax declaration thereof must be declared.

PERSONAL PROPERTIES

- o. Declaration of personal properties shall include mode, year and cost of acquisition, or the value or amount of said personal properties.

- p. Personal properties refer to jewelry, appliances, furniture, motor vehicles and other tangible/movable properties. This shall also include investments or other assets, such as cash on hand or in bank, negotiable instruments, securities, stocks, bonds, and the like.

- q. Personal properties collectively acquired or are of minimal value may be declared generally or collectively. In which case, the declarant may write/indicate "various years" under the column for Year Acquired.

- r. Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent, at the rate of exchange prevailing as of December 31 of the preceding calendar year.

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

- t. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his share in the property.
- u. With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property.
- v. Properties which are subject of either a chattel or real estate mortgage shall be declared in the SALN Form. 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 as of December 31 of the preceding year.

LIABILITIES

- w. Under liabilities, the nature of liability, name of creditors and the outstanding balance shall be indicated. The outstanding balance shall refer to the amount of money that is still due as of December 31 of the preceding calendar year.
- x. Liability refers to financial liability or anything that can result to a transfer or disposal of an asset. It includes not only those incurred by the declarant but also those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- y. 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 loan and the like.
- z. Outstanding balance refers to the amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

3. COMPUTATION OF NET WORTH

- a. Net worth is the sum of all assets (real and personal) less total liabilities.
- b. In the case of real properties, the acquisition cost shall be used in the computation of the net worth.
- c. In the case of personal properties, the acquisition cost or amount/value of money shall be used in the computation of the total net worth.

- d. Excluded from the computation of real and personal properties are the properties of unmarried children below 18 years of age living in the declarant's household.
- e. If the spouse of the declarant is not a public officer or employee, the latter's paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- f. Paraphernal property refers to the properties exclusively owned by the wife.
- g. Capital property refers to the properties exclusively owned by the husband.
- h. 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 (Articles 91, Family Code of the Philippines). In the absence of any marriage settlement, the property relations of the spouses shall be governed by the rules on absolute community of property under the Family Code of the Philippines.

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. (Article 92, Family Code of the Philippines)
- i. Conjugal property refers to all properties acquired during the marriage, whether the acquisition appears to have been made, contracted or registered in the name of one or both spouses, unless proven to be excluded (Article 116, Family Code of the Philippines). This applies when the spouses agreed to be governed by the rules on

the conjugal partnership of gains under the Family Code of the Philippines.

The following are conjugal partnership properties:

- (1) Those acquired by onerous title during the marriage at the expense of the common fund, whether the acquisition be for the partnership, or for only one of the spouses;
- (2) Those obtained from the labor, industry, work or profession of either or both of the spouses;
- (3) The fruits, natural, industrial, or civil, due or received during the marriage from the common property, as well as the net fruits from the exclusive property of each spouse;
- (4) The share of either spouse in the hidden treasure which the law awards to the finder or owner of the property where the treasure is found;
- (5) Those acquired through occupation such as fishing or hunting;
- (6) Livestock existing upon the dissolution of the partnership in excess of the number of each kind brought to the marriage by either spouse; and
- (7) Those which are acquired by chance, such as winnings from gambling or betting. However, losses therefrom shall be borne exclusively by the loser-spouse. (Article 117, Family Code of the Philippines)

Prior to the enactment of the Family Code of the Philippines in 1987, when there is no marriage settlement between the spouses, their property relations are covered by the rules on conjugal partnership of gains.

- j. If the spouse of the declarant is a public officer or employee, but who chose to separately file his/her SALN, his/her paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- k. In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital properties.

- I. In case of joint filing, the declarant's total net worth and that of his/her spouse shall be the difference between the total assets (real and personal properties) less the total liabilities.

4. FINANCIAL CONNECTIONS AND BUSINESS INTERESTS

- a. The declarant, including that of his/her spouse and unmarried children below eighteen (18) years of age living in declarant's household, shall declare their existing interest or connection in any business enterprise or entity, aside from income from government. They shall also indicate the business address, nature of business interest and/or financial connection, and date of acquisition of interest or connection.
- b. In case there are no existing business interests and financial connections in any business enterprise or entity, the declarant shall tick off the appropriate box in the form.
- c. Business interests refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government, which shall also include those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- d. Financial connections refer to 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, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- e. 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.

5. RELATIVES IN THE GOVERNMENT

- a. The declarant shall disclose his/her relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity. The disclosure shall also state his/her relationship with the relative, the position of the relative as well as the name of office/agency and address.

- b. In case the declarant and his/her spouse jointly file their SALN, they shall indicate all their relatives within the fourth civil degree, either by consanguinity or affinity, and shall include the above-mentioned information.
- c. In case the declarant has no relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*, the declarant shall tick off the appropriate box in the form.
- d. Affinity refers to the relationship of a husband to the blood relatives of his wife, or a wife to the blood relatives of her husband.
- e. Consanguinity refers to the relationship by blood from the same stock or common ancestor.
- f. Relatives in the government refer to the declarant's relatives up to the 4th civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*.¹

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 and mother-in-law.

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.

Relatives in the third degree of consanguinity include the declarant's nephew, niece, uncle and aunt. Relatives in the third degree of affinity include declarant's nephew-in-law, niece-in-law, uncle-in-law, auntie-in-law.

Relatives in the fourth degree of consanguinity include the declarant's first cousin.

- g. *Balae* refers to a parent of the declarant's son-in-law or daughter-in-law.

¹ Definition under RA No. 6713

- h. *Bilas* refers to a declarant's brother-in-law's wife or sister-in-law's husband.
- i. *Inso* refers to the appellation for the wife of an elder brother or male cousin.²

6. OTHER MATTERS

- a. In order to prevent unauthorized insertions or pulling out of pages, pagination shall read as page 1 of number of pages, page 2 of number of pages, and so on.
- b. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.
- c. If the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.
- d. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.
- e. The heads of agencies can delegate the authority to administer oath with regard to the SALN Form. The authority to administer oath must be in writing.
- f. Head of agency shall include the head of office and/or the head of regional offices of such agency/office.
- g. The declarant is strictly required to fill all applicable information in the SALN form. Otherwise, such items should be marked with "N/A" or "not applicable."
- h. Filling up of the form may be handwritten, computerized or typewritten provided the signature of the declarant is original. The declarant is required to write legibly if he chose to fill up the form by handwriting.
- i. Additional sheets may be used, if necessary. The additional sheet shall indicate the name of the declarant, his/her position and agency

² www.bansa.org/dictionaries

name, the year covered by the SALN, and which shall be signed on each page.

- j. No unnecessary markings shall be made on the form.

7. REVIEW AND COMPLIANCE COMMITTEE

For purposes of the submission of the new SALN Form for the year 2012, the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth (SALN) and Disclosure of Business Interests and Financial Connections (CSC Memorandum Circular No. 10, s. 2006), as amended, shall be applied by the government agencies and offices.

8. SANCTION

1. **Public Officials and Employees.** Any of the following acts shall constitute a violation of Section 8 of R.A. No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, 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:

1. Failure of an official or employee to submit his/her SALN; and
2. Failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN.

2. **Head of Agency.** Any head of agency who shall fail to comply with CSC Memorandum Circular No. 10, s. 2006, in relation to the Review and Compliance Procedure in the Filing and Submission of the SALN Form 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.

9. REPEALING CLAUSE

All previous issuances pertaining to the SALN Form and its guidelines are hereby expressly repealed.

10. PUBLICATION/EFFECTIVITY

These Guidelines shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.