

Frequently Asked Questions on the Statement of Assets, Liabilities and Networth (SALN)

BASIC INFORMATION

What is the SALN?

It is the statement of assets, liabilities, net worth, and the disclosure of financial connections or business interests and identification of relatives within the fourth degree of consanguinity or affinity. Further, it also requires the declarant to name his/her bilas, balae and inso who are in government service.

What is the purpose of SALN?

To enjoin all public officials and employees to declare and submit annually, true, detailed and sworn statement of assets, liabilities and net worth, including disclosure of business interests and financial connections, and to declare to the best of knowledge relatives in the government service. This is among the tools of government in determining whether a government official or employee has enriched oneself at the expense of government.

Who are required to file SALN?

All officials and employees of government are required to file SALN. "Government" refers and pertains to the national and local governments, including state universities and colleges, and government owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter.

Who are exempt from filing the SALN?

1. Those serving in honorary capacity – They are those who are working in government without service credit and without pay.
2. Those whose position title is laborer - Persons who do manual work, and not engaged in services consisting mainly of work requiring mental skill or involving the exercise of intellectual faculties or business capacity.
3. Those who are casual or temporary workers - Persons whose work are outside of what is considered necessary for the usual operations of the office/unit.

When should the SALN be filed?

The SALN should be filed:

1. within thirty (30) days after assumption of office, statements of which must be reckoned as of his first day of service;
2. on or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; or

3. within thirty (30) days after separation from the service, statements of which must be reckoned as of his last day of office.

May an Office/Agency require the submission of SALN earlier than what is provided?

Yes, if the same is necessary to respond to certain administrative requirements, such as shortage of personnel in meeting the deadline of submission of SALN by certain offices, i.e Office of the President/OMBUDSMAN as provided for in the Memorandum.

LEGAL BASES

What law governs the filing of the SALN Form?

Republic Act No. 6713 otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees.

What form should be used?

The currently prescribed form revised as of January 2015 per CSC Resolution No. 1500088 promulgated on January 23, 2015.

FEATURES OF THE SALN FORM

What are the important features of the SALN form?

1. The SALN form has been made 'user-friendly' so it is easy to fill up.
2. Its legal basis is RA No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) only, because it is the later law compared to RA No. 3019 (Anti-Graft Corrupt Practices Act).
3. There is a portion where spouses who are both government employees may indicate whether they are filing jointly or separately.
4. In the declaration of real properties, the form requires the exact location of the property.
5. The form clarifies that the Assessed Value and the Current Fair Market Value should be based on what is stated in the Tax Declaration of Real Property.
6. Several portions of the previous form have been removed like the amount and sources of gross income, amount of personal and family expenses and amount of income taxes paid, all of which were required to be declared under RA No. 3019 (Anti-Graft Corrupt Practices Act).
7. The declaration of nature of real properties is no longer required.
8. The subcategories (tangible, intangible) under personal properties were removed.

9. The subcategories (improvements, buildings) under acquisition cost were removed.

10. In the present form, the identification of relatives is required to be 'to the best of my knowledge'. All other declarations are required to be 'true and detailed.'

FILLING-OUT THE SALN FORM

In case declarant and spouse are both in the government service, how should they file their SALN jointly?

In case of joint filing, all real and personal 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 to the number of copies required, but their signatures should be original in the SALN Form to be submitted to their respective agencies.

If the declarant's spouse is not in the government service, or if the declarant is unmarried, what box should the declarant tick off in the top portion of the SALN referring to joint or separate filing of the SALN Form?

The declarant shall tick off the box marked as "Not applicable."

If the spouse is working in a private company, is he/she still required to sign the SALN?

Yes, if the spouse is not a public officer or employee, the declarant shall still cause him/her spouse to sign the SALN, otherwise an explanation shall be attached.

If the declarant was single during the preceding year and got married at the year of the filing of the SALN, what should be his/her status at the time of the filing of the SALN Form?

Declarant would still be single since the SALN Form refers to the preceding year. Hence, his/her properties shall still be declared as his own, and not community property or the property regime agreed upon at the time of marriage.

In the case of uniformed personnel, what should they indicate in the space requiring the position? Is it the rank or the designation?

AFP personnel should indicate both the rank and designation.

DECLARATION OF REAL AND PERSONAL PROPERTIES

In case of properties that cannot be accommodated in the SAL provided form?

In case where properties are numerous to fit in the required SALN form, an additional sheet may be provided or the filer may use similar SALN form with title/markings in the uppermost of the paper "Additional Sheet for Real Properties", etc, where all

properties not accommodated in the first page of the form may be entered/listed. This applies to both personal and real properties, liabilities and relatives in government.

What is the meaning of 'living in declarant's household'?

Actual presence in the residence of the declarant.

Are children who are supported by the declarant but living outside the household due to studies included in the declaration?

No, actual presence in the residence of the declarant is what the law contemplates.

Why do I need to declare the property of my spouse and unmarried children below (18) years of age living in my household?

It is required by RA No. 6713.

What is the basis of requiring the signature of spouse?

The properties of the declarant's spouse are required by law to be disclosed, hence, he/she is required to certify the correctness of such declaration.

If declarant and spouse are separated in fact or legally separated, is the spouse still required to sign the SALN?

Yes, spouses who are separated in fact or legally separated are still considered husband and wife, hence, the declarant's spouse is still required to sign the SALN Form. However, in the event that cooperation of the spouse becomes impossible, such as in cases of "bitter" separation, where the other spouse is unreasonably refusing to sign or cannot be physically available, an explanation under oath shall be attached and made part of the SALN.

How are mortgaged properties declared in the SALN?

Mortgaged properties are already under the name of the declarant. Hence, the mortgaged properties shall be declared either under real or personal properties. The acquisition cost to be declared shall be the actual purchase price. However, the declarant should declare the outstanding balance of the mortgage loan as of December 31 of the preceding year under Liabilities.

Should insurance policies be declared in the SALN?

Yes, under personal properties. The amount to be disclosed under acquisition cost shall be the amount already paid.

Should pensions be declared in the SALN?

Pensions received for the year of declaration should be declared as personal property either cash on hand or cash in bank, as the case may be.

Should shares of stock be declared in the SALN?

Yes, shares of stock are personal properties. The acquisition cost shall be the total value of the shares of stocks as of December 31 of the preceding year.

How are earnings and income from other sources declared?

These shall either form part of the declarant's cash on hand or in bank which shall be determined as of December 31 of the preceding year.

How do we declare inherited properties?

Inherited properties are transferred to the heirs by operation of law. Hence, even without a transfer of the property under the name of the declarant, the latter shall declare his/her share in the inherited properties as his/her assets. For the acquisition cost, the declarant shall state zero (0). For real properties inherited, the declarant is required to provide the assessed value and current fair market value found in the tax declaration of the real properties concerned.

Do we have to declare minimal valued properties?

Yes, the law does not distinguish.

How do we declare minimal valued properties?

The declarant may declare minimal valued properties collectively, according to the nature/kind of the personal property like books; and the declarant may use "various years" as year acquired.

Is it not burdensome on the part of the declarant to declare all personal properties?

No, because properties of minimal value or with the same kind/nature may be declared in group/bulk.

Is there a ceiling on the price of property to be declared?

R.A. No. 6713 does not provide for a ceiling on properties to be declared.

DECLARATION OF LIABILITIES

How should credit card liabilities be declared?

The outstanding balance as of December 31 of the preceding year shall be declared.

Do we need to declare personal loans and the names of the creditors?

Yes, it shall be declared under liabilities.

