



Republic of the Philippines  
**Department of Education**  
REGION IV- A CALABARZON  
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

29 January 2026

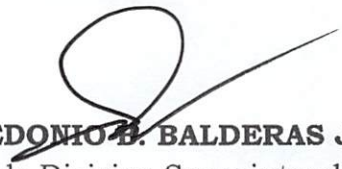
DIVISION MEMORANDUM

No. **062** s. 2026

**DISSEMINATION OF REGIONAL MEMORANDUM NO. 8, S. 2026 TITLED  
"OMNIBUS RULES ON THE STATEMENT OF ASSETS, LIABILITIES, AND NET  
WORTH (SALN) PER CSC MC NO. 14, S. 2025"**

To: Assistant Schools Division Superintendent  
Chief Education Supervisors  
Heads, Public Elementary and Secondary Schools  
Heads, Unit/Section  
All Others Concerned

1. In reference to the **Regional Memorandum No. 8, s. 2026** this office disseminates the CSC Memorandum Circular No. 14, s. 2025, **Subject: Omnibus Rules on the Statement of Assets, Liabilities, and Net Worth (SALN).**
2. Immediate dissemination of this Memorandum is desired.

  
**CELEDONIO B. BALDERAS JR.**  
Schools Division Superintendent

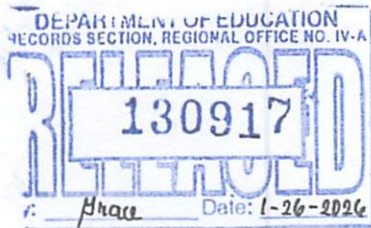
Encl: As stated

References: RM No. 8, s. 2026 and CSC MC No. 14, s. 2025

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

SALN

OSDS Personnel Unit – dissemination of regional memorandum no. 8, s. 2026 titled "omnibus rules on the statement of assets, liabilities, and net worth (saln) per csc mc no. 14, s. 2025"  
PERTSG92-002348/January 29, 2026



Republic of the Philippines  
**Department of Education**  
REGION IV-A CALABARZON




07 January 2026

**Regional Memorandum**  
**No. 8, s. 2026**

**OMNIBUS RULES ON THE STATEMENT OF ASSETS,  
LIABILITIES, AND NET WORTH (SALN) PER  
CSC MC NO. 14, S. 2025**

To **Regional Office Officials and Employees**  
**Schools Division Superintendents**  
**All Others Concerned**

1. Enclosed is a copy of CSC Memorandum Circular No. 14, s. 2025, Subject: **"OMNIBUS RULES ON THE STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN)"**, for information and guidance.
2. Also attached are copies of the following:
  - Annex A - 2025 SALN Form
  - Annex B - SALN Form AS-1 (Declarant)
  - Annex C - SALN Form AS-2 (Spouse & Children)
3. In view thereof, the 2025 SALN Forms are to be used for the filing and submission of the SALN for both entry and exit SALNs from the date of its effectivity in 2025 and for all SALNs from 2026 onwards.
4. For immediate dissemination and strict compliance.

  
**ATTY. ALBERTO T. ESCOBARTE, CESO II**  
Regional Director

Incls.: As stated

No  
08C/ROA/P1





MC No. 14, s. 2025

**MEMORANDUM CIRCULAR**

**TO :** ALL HEADS OF CONSTITUTIONAL BODIES, DEPARTMENTS, BUREAUS, AND AGENCIES OF THE NATIONAL GOVERNMENT, LOCAL GOVERNMENT UNITS, GOVERNMENT-OWNED OR -CONTROLLED CORPORATIONS, AND STATE UNIVERSITIES AND COLLEGES

**SUBJECT :** Omnibus Rules on the Statement of Assets, Liabilities, and Net Worth (SALN)

The Civil Service Commission (CSC) issued Resolution No. 2500632 dated 25 June 2025, adopting the Omnibus Rules on the SALN together with the 2025 SALN Forms. These forms are to be used for the filing and submission of the SALN for both entry and exit SALNs from the date of its effectivity in 2025 and for all SALNs from 2026 onwards. After its publication in a newspaper of general circulation, The Daily Tribune, on 13 September 2025, the said CSC Resolution takes effect on 29 September 2025.

Please be guided accordingly.

  
ATTY. MARILYN B. YAP, DPA  
Chairperson

17 November 2025

Bawat Kawani, Lingkod Bayani



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

Re: Omnibus Rules on the SALN

Number: 2500632

Promulgated: 25 June 2025

X-----X

**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.

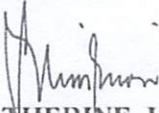
Quezon City.

  
ATTY. MARILYN B. YAP  
Chairperson

  
ATTY. RYAN ALVIN R. ACOSTA  
Commissioner

  
ATTY. LUIS MEINRADO C. PAÑGULAYAN, CESO I  
Commissioner

Attested by:

For:   
KATHERINE LIMARE-DELMORO  
Director IV  
Commission Secretariat and Liaison Office

Digitally signed by Sison  
Tina Katharine Lim  
Date: 2025.06.25 15:19:42  
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Digitally signed by Pangulayan  
Luis Meinrado Calano  
Date: 2025.06.19 16:53:54  
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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:****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 NETWORTH<sup>ii</sup>**(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)<sup>iii</sup>**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)		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*\*)☐ 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)

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

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

" 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.

" *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 (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)		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:

(Family Name)

(First Name)

(M.I.)

POSITION:

AGENCY/OFFICE:

**ASSETS, LIABILITIES AND NET WORTH****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)		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

# 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 spouses<sup>1</sup> 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.<sup>2</sup> Relevant Supreme Court decisions on the SALN shall likewise be applicable.

Section 3. **SCOPE.** The public officials<sup>3</sup> 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

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<sup>1</sup> 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).

<sup>2</sup> 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.

<sup>3</sup> "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.<sup>4</sup>

Section 4. **EXEMPTION.** The following are exempted<sup>5</sup> from filing the SALN:

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

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.<sup>9</sup>
- c. **APPOINTIVE OFFICIAL** – refers to any public official or employee who assumed a position through the issuance of an appointment.<sup>10</sup>
- d. **ASSESSED VALUE** – refers to the amount indicated as the assessed value in the latest available tax declaration of the real property.

<sup>4</sup> *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.

<sup>5</sup> Section 8(A), R.A. No. 6713.

<sup>6</sup> Persons working in the government without service credit and without pay.

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

<sup>8</sup> 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."

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

<sup>10</sup> 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.<sup>11</sup>
- 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.<sup>12</sup>
- 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.<sup>13</sup> 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.<sup>14</sup>
- l. **CONJUGAL PARTNERSHIP PROPERTY** – refers to all properties acquired during the marriage, whether the acquisition appears to have been made, contracted

<sup>11</sup> 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.

<sup>12</sup> Please see Footnote No. 11.

<sup>13</sup> 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.

<sup>14</sup> 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.<sup>15</sup>
- m. **CONSANGUINITY** – refers to the relationship by blood of persons descended from the same stock or common ancestor.<sup>16</sup>
  - 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.<sup>17</sup>
  - 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.<sup>18</sup>
  - 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.<sup>19</sup>
  - 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.<sup>20</sup>
  - z. **NET WORTH** – is the sum of all assets (real and personal) less total liabilities.

<sup>15</sup> Article 116, FCP.

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

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

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

<sup>19</sup> 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.

<sup>20</sup> 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.<sup>21</sup>
- 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.<sup>22</sup>
- 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,<sup>23</sup> 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 Form<sup>24</sup> and the following additional sheets<sup>25</sup> 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.<sup>26</sup>

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.

<sup>21</sup> FCP, supra note 11, at 92.

<sup>22</sup> Article 416, The Civil Code of the Philippines.

<sup>23</sup> Article 415, The Civil Code of the Philippines.

<sup>24</sup> Annex A.

<sup>25</sup> Annexes B and C.

<sup>26</sup> 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,<sup>27</sup> 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,<sup>28</sup> 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,<sup>29</sup> 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.<sup>30</sup>

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

<sup>27</sup> 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.

<sup>28</sup> Section 8, R.A. No. 6713.

<sup>29</sup> Article 45, Chapter III, Presidential Decree No. 1083, s. 1977.

<sup>30</sup> 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).



- 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 properties<sup>31</sup> 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.<sup>32</sup>

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.

<sup>31</sup> Article 415, The Civil Code of the Philippines.

<sup>32</sup> 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.

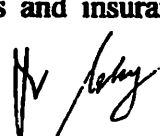
**Section 28. ACQUISITION COST; IMPROVEMENT.** The acquisition cost of the improvement shall refer to the total amount of expenses incurred, which shall include the cost of labor and the materials, to introduce the improvement on real property, or the amount indicated in the latest available tax declaration, 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 obligations<sup>33</sup> 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.

<sup>33</sup> 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.<sup>34</sup>

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.<sup>35</sup>

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.

<sup>34</sup> 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)

<sup>35</sup> *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.<sup>36</sup> When marriage was contracted before the effectivity date of the FCP on 3 August 1988,<sup>37</sup> and there is no marriage settlement between the spouses, their property relations shall be covered by the rules on the conjugal partnership of gains.<sup>38</sup>

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

<sup>36</sup> Article 47, FCP.

<sup>37</sup> Memorandum Circular No. 85, s. 1988.

<sup>38</sup> 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*.<sup>39</sup>

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 aunt-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.<sup>40</sup>

## 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.

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<sup>39</sup> Definition under R.A. No. 6713.

<sup>40</sup> 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.



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.<sup>41</sup>

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.<sup>42</sup>

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.

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

<sup>42</sup> 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 sheet<sup>43</sup> 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.

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<sup>43</sup> 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).



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.<sup>44</sup>

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.<sup>45</sup>

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

<sup>45</sup> *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.



- 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:<sup>46</sup>

- 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.

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<sup>46</sup> 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 Form<sup>47</sup> 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.

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<sup>47</sup> Annex E.



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.<sup>48</sup>

## **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.

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<sup>48</sup> 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.

