



RECORDS
10/11/13

National Power Corporation

March 11, 2013

CIRCULAR NO. 2013- 04

SUBJECT: Filing and Submission of Revised Statement of Assets, Liabilities and Net Worth (SALN) Form and Amendment to the Review and Compliance Procedure in the Submission of SALN and Disclosure of Business Interests and Financial Conditions

- 1.0 PURPOSE.** This Circular is issued to prescribe the guidelines in the filling-out and submission of the Statement of Assets, Liabilities and Net Worth (SALN) Form for year 2012 and onwards of officials and employees of the National Power Corporation using the revised form prescribed by the Civil Service Commission (CSC).
- 2.0 LEGAL BASES.** This Circular is issued pursuant to the following mandates:
 - 2.1 Section 12 of Republic Act 6713 and CSC Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees on May 27, 1989;
 - 2.2 CSC Resolution No. 1300173 dated January 24, 2013 and CSC Memorandum Circular No. 2, s. 2013 on the Revised Statement of Assets, Liabilities and Net Worth (SALN) Form.
 - 2.3 CSC Resolution No. 1300174 dated January 24, 2013 and CSC Memorandum Circular No. 3, s. 2013 amending CSC MC No. 10 dated April 17, 2006 on the Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interests and Financial Conditions.
- 3.0 COVERAGE.** The prescribed rules and regulations provided herein shall be applicable to all officials and employees of the National Power Corporation appointed on a permanent, temporary and co-terminous status.
- 4.0 EXEMPTION.** Casual, laborers, contractual, contract of service (service agreement) and Job Order personnel are not required to file and submit the SALN.
- 5.0 RULES AND REGULATIONS.** The following rules and regulations shall govern the filing and submission of SALN :
 - 5.1 The Revised SALN Form for the Year 2012 (Annex "A") shall be used in accomplishing, filing and submission of same pursuant to the newly issued CSC MC No. 2, s. 2013.
 - 5.2 For purposes of convenience in the computation of networth, where the declarant's spouse has capital or paraphernal properties or where the delarant'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 to the SALN Form, see Annex "B".

The Revised SALN Form shall continue to be used thereafter, until amended or superseded.

- 5.3 The prescribed Civil Service Guidelines in the Filling-out of the Revised Statement of Assets, Liabilities and Networth (SALN) are provided in "Attachment A".

6.0 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.

- 6.1 CSC Resolution No. 1300174 dated January 24, 2013 amended CSC Resolution No. 06-0231 dated February 1, 2006 and CSC MC No. 10, s. 2006 dated April 17, 2006 and now reads as follows:

"Section 3. Ministerial Duty of the Head of Office to Issue Compliance Order.

"Within five (5) days from receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the Head of Office to issue an order requiring those who have incomplete data in their SALN to correct/supply the desired information and those who did not file/submit their SALNs to comply within a non-extendible period of thirty (30) days from receipt of the said Order.

- 6.2 Sanction For Failure To Comply/Issuance Of a Show Cause Order

Failure of an NPC official or employee to correct/submit his/her SALN in accordance with the procedure and within the given period shall be a ground for disciplinary action. The Head of Office shall issue a show-cause order directing the official or employee concerned to submit his/her comment or counter affidavit; and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the Revised Rules on Administrative Cases in the Civil Service (RRACCS), CSC Resolution No. 1101502 dated November 8, 2011. The offense of failure to file SALN is punishable under Section 46 (D)(8) of Rule X thereof, with the following penalties:

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

NPC officials and employees who fail to comply within the thirty (30) day period or who submit their SALNs beyond the said period shall be considered

as not having filed their SALNs, and shall be made liable for the offense of Failure to File SALN with a penalty of 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.

7.0 DELINEATION OF RESPONSIBILITIES

FILER	COST CENTER	HR/COUNTERPART
<p>a) SALN forms must be accomplished in triplicate. The original and second (2nd) copies must be submitted while the third (3rd) copy retained to the filer.</p> <p>b) Filers are required to properly accomplish the prescribed SALN form and the Additional Sheet of SALN for the exclusive properties of the declarant's spouse and unmarried children below 18 years of age living in declarant's household.</p>	<p>a) Prepare the prescribed alphabetical summary listing of filers following the attached format . (Annex "C")</p> <p>b) Submit on or before 30 April 2013 to the respective HR/ counterpart the alphabetical summary listing of filers <u>duly certified by the respective Cost Center Head</u>, together with its soft copy (MS Excel file format) and the original and 2nd SALN copies.</p>	<p>a) Consolidate the alphabetical summary listing of filers and SALN of specific work group for submission to concerned agencies. (Stipulated under Section 8 of this Circular)</p> <p>b) Ensure that submitted SALN by Cost Centers have been properly accomplished.</p> <p>SALN is deemed properly accomplished when all applicable information or details required therein are provided by the filer.</p> <p>c) Submit in alphabetical order to the respective heads (identified under Section 9 of this Circular) copy furnished the CSC and the Office of the Vice President, Administration & Finance (or HR Counterpart) on or before May 15 of every year on the following:</p> <p>c.1 List of Employees Who Filed Their SALNs with Complete Data (Annex "D").</p> <p>c.2 List of Employees who Filed their SALNs but with Incomplete Data (Annex "E").</p> <p>c.3 List of Employees Who Did Not File Their SALNs (Annex "F").</p> <p>d) Prepare a single consolidated alphabetical listing covering their respective work group for submission on or before June 30 of every year to concerned agencies enumerated in Section 8 of this Circular.</p>

8.0 Filing of SALN to Concerned Agencies


Work Group of the Filer	Responsible HR/Counterpart	Concerned Agencies
NPC President	Organization and Placement Division (OPD)	Office of the President of the Republic of the Philippines, Malacañang, Manila
Head Office Based personnel including PES and SPUG		The Civil Service Commission, Diliman, Quezon City
SPUG Luzon, Visayas and Mindanao Operations	Support Services (Luzon, Visayas and Mindanao Operations)	Deputy Ombudsman covering the plant/office/ installation's area
Power Barges -	Resource Management Support Services Division	
Angat HEPP -	Administration & Finance	
Mindanao Generation	Human Resource and Administration Division	

9.0 MINISTERIAL DUTY OF THE HEAD. Immediately upon receipt of the alphabetical summary listings (refer to the responsibility of HR/Counterpart), it is the ministerial duty of the responsible heads to issue compliance order requiring those who have incomplete data in their SALN to correct/supply the desired information and those who did not file/submit their SALNs to comply within a non-extendible period of thirty (30) days from receipt of the said order.

Work Group of the Filer	Responsible Heads
Head Office Based Personnel including PES and SPUG	Vice President, Administration and Finance
SPUG Luzon, Visayas and Mindanao Operations	Respective Department Manager
Power Barges and Angat HEPP	Senior Department Manager, Resource Management
Mindanao Generation	Vice President for Mindanao Generation

10.0 SUPPLEMENTALS. Revised SALN form, CSC issuances, reference guides and other documentation with respect to the filing and submission of SALN can be accessed or downloaded from 192.168.10.24/intranet/itcorner/download.html.

- 11.0 SUPERSEDING CLAUSE.** All previous issuances, memoranda, etc. that are inconsistent with the above rules and regulations are deemed superseded or amended accordingly.
- 12.0 EFFECTIVITY.** This Circular shall take effect immediately.


FROILAN A. TAMPINCO
President

Enc.: a/s

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____
(Required by R.A. 6713)

Annex A

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

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

NAME	DATE OF BIRTH	AGE

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>	LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>	YEAR	MODE		

Subtotal: _____

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: _____

TOTAL ASSETS (a+b): _____

2. LIABILITIES*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

NET WORTH : Total Assets less Total Liabilities = _____

* 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

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)

(Signature of Co-Declarant/Spouse)

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

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

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

(Person Administering Oath)

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____

(Sample additional sheet/s for the exclusive properties of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household)

NAME: _____ POSITION: _____
 (Family Name) (First Name) (M.I.) AGENCY/OFFICE: _____

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

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

b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

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

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____
 (Sample additional sheet/s for the declarant)

NAME: _____ POSITION: _____
 (Family Name) (First Name) (M.I.) AGENCY/OFFICE: _____

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

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

Subtotal: _____

b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: _____

TOTAL ASSETS (a+b): _____

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

**NATIONAL POWER CORPORATION
SUMMARY OF LIST OF FILERS
STATEMENT OF ASSETS, LIABILITIES AND NETWORTH
CALENDAR YEAR 2012**

NO.	NAME OF EMPLOYEE (LAST, FIRST, MIDDLE)	TIN	POSITION	NETWORTH
1				
2				
3				
4				
5				
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16				
17				
18				
19				
20				

This is to certify that the Network of employees indicated opposite their names are those reflected in their individual Statement of Assets, Liabilities & Networkth:

Cost Center Head

NATIONAL POWER CORPORATION
STATEMENT OF ASSETS, LIABILITIES AND NETWORTH
LIST OF EMPLOYEES WHO FILED THEIR SALNs WITH COMPLETE DATA
CALENDAR YEAR 2012

NO.	NAME OF EMPLOYEE (LAST, FIRST, MIDDLE)
1	
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8	
9	
10	
11	
12	
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NATIONAL POWER CORPORATION
STATEMENT OF ASSETS, LIABILITIES AND NETWORTH
LIST OF EMPLOYEES WHO FILED THEIR SALNs WITH INCOMPLETE DATA
CALENDAR YEAR 2012

NO.	NAME OF EMPLOYEE (LAST, FIRST, MIDDLE)
1	
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NATIONAL POWER CORPORATION
STATEMENT OF ASSETS, LIABILITIES AND NETWORTH
LIST OF EMPLOYEES WHO DID NOT FILE THEIR SALNs
CALENDAR YEAR 2012

NO.	NAME OF EMPLOYEE (LAST, FIRST, MIDDLE)
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**GUIDELINES IN THE FILLING OUT OF THE STATEMENT OF ASSETS,
LIABILITIES AND NET WORTH (SALN) FORM**

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/she 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 extra-judicial 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.

x-----x

- 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.

1. 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.



MC No. 3, s. 2013

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 COLLEGES AND UNIVERSITIES

SUBJECT : Amendment to the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Conditions (CSC Memorandum Circular No. 10 dated April 17, 2006)

The Commission recently constituted a Technical Working Group (TWG) composed of representatives of different government agencies and public sector unions to review the Statement of Assets, Liabilities and Networth (SALN).

During the last meeting, the SALN-TWG agreed that there is a need to amend CSC Resolution No. 06-0231 dated February 1, 2006 as circularized in CSC Memorandum Circular No. 10 dated April 17, 2006 (Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Conditions).

In line with this agreement, the Commission promulgated CSC Resolution No. 130017⁽⁴⁾ dated January 24, 2013 which amended Sections 3 and 4 of CSC Resolution No. 06-0231 dated February 1, 2006 and CSC Memorandum Circular No. 10 dated April 17, 2006 and now reads, as follows:

Section 3. Ministerial Duty of the Head of Office to Issue Compliance Order.

"Within five (5) days from receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the Head of Office to issue an order requiring those who have incomplete data in their SALN to correct/supply the desired information and those who did not file/submit

In a Race to Serve: Responsive, Accessible, Courteous and Effective Public Service

their SALNs to comply within a non-extendible period of thirty (30) days from receipt of the said Order."

"Section 4. Sanction for Failure to Comply/Issuance of a Show Cause Order.

Failure of an official or employee to correct/submit his/her SALN in accordance with the procedure and within the given period pursuant to the directive in Section 3 hereof shall be a ground for disciplinary action. The Head of Office shall issue a show-cause order directing the official or employee concerned to submit his/her comment or counter-affidavit; and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the Revised Rules on Administrative Cases in the Civil Service (RRACCS), CSC Resolution No. 1101502 dated November 8, 2011. The offense of failure to file SALN is punishable under Section 46 (D)(8) of Rule X thereof, with the following penalties:

First Offense - Suspension of one (1) month and one (1) day to six (6) months

Second Offense - Dismissal from the service

"Public officials and employees who fail to comply within the thirty (30) day period required under Section 3 hereof or who submit their SALNs beyond the said period shall be considered as not having filed their SALNs, and shall be made liable for the offense of Failure to File SALN with a penalty of 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.

"Heads of agencies/offices who fail to comply with the provisions of CSC Resolution No. 06-231 dated February 1, 2006, as amended, 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."

All rules, regulations and issuances which are inconsistent herewith are hereby repealed, amended or modified accordingly.


FRANCISCO T. DUQUE III, MD, MSc
Chairman

January 24, 2013

AGR 231
Amendment, Keynote-Compliance, SALN



MC No. 2, s. 2013

MEMORANDUM CIRCULAR

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

SUBJECT : Revised Statement of Assets, Liabilities and Net Worth (SALN)
Form

The Commission promulgated CSC Resolution No. 1300173 dated January 24, 2013, adopting the revised form of the Statement of Assets, Liabilities and Net Worth (SALN) for year 2012 and onwards. The said Resolution also prescribes the Guidelines in Filling Out the SALN Form.

The deadline for filing the SALN for the year 2012 is April 30, 2013.

All rules, regulations and issuances which are inconsistent herewith are hereby repealed, amended or modified accordingly.


FRANCISCO T. DUQUE III, MD, MSc
Chairman

2013 JAN 24

AGR 231
Amendment Review-Compliance SALN



Re: Amendment to the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections (CSC Resolution No. 060231 dated February 1, 2006)

Number: 1300174

Promulgated: 24 JAN 2013

X-----X

RESOLUTION

WHEREAS, Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) was enacted on February 20, 1989 to promote a high standard of ethics in public service, mandating that public officials and employees shall at all times be accountable to the people, and requiring them to file under oath their Statement of Assets, Liabilities and Net Worth (SALN) 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;

WHEREAS, Section 12 of RA No. 6713 mandated the Civil Service Commission (hereinafter referred to as the Commission) to promulgate rules and regulations necessary to carry out the provisions of the said Act;

WHEREAS, the Rules Implementing RA No. 6713 was promulgated by the Commission on May 27, 1989;

WHEREAS, the Commission issued CSC Resolution No. 06-0231 dated February 1, 2006 which was circularized in CSC Memorandum Circular No. 10 dated April 17, 2006 (Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interest and Financial Connections) to clarify and amend the Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees;

WHEREAS, on March 16, 2012, the Commission constituted a Technical Working Group (TWG) composed of representatives of different government agencies and public sector unions to review the current SALN Form and Disclosure of Business Interest and Financial Connections;

WHEREAS, the TWG agreed that there is a need to amend CSC Resolution No. 06-0231 dated February 1, 2006 as circularized in CSC Memorandum Circular No. 10 dated April 17, 2006;

NOW, THEREFORE, the Commission hereby adopts and promulgates the following amendments in CSC Resolution No. 06-0231 dated February 1, 2006:

In a Race to Serve: Responsive, Accessible, Courteous and Effective Public Service

1. The first paragraph of Section 3 of CSC Resolution No. 06-0231 dated February 1, 2006 shall read, as follows:

Section 3. Ministerial Duty of the Head of Office to Issue Compliance Order.

"Within five (5) days from receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the Head of Office to issue an order requiring those who have incomplete data in their SALN to correct/supply the desired information and those who did not file/submit their SALNs to comply within a non-extendible period of thirty (30) days from receipt of the said Order."

2. Section 4 of CSC Resolution No. 06-0231 dated February 1, 2006 shall read, as follows:

Section 4. Sanction for Failure to Comply/Issuance of a Show Cause Order.

Failure of an official or employee to correct/submit his/her SALN in accordance with the procedure and within the given period pursuant to the directive in Section 3 hereof shall be a ground for disciplinary action. The Head of Office shall issue a show-cause order directing the official or employee concerned to submit his/her comment or counter-affidavit; and if the evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the Revised Rules on Administrative Cases in the Civil Service (RRACCS), CSC Resolution No. 1101502 dated November 8, 2011. The offense of failure to file SALN is punishable under Section 46 (D)(8) of Rule X thereof, with the following penalties:

First Offense - Suspension of one (1) month and one (1) day to six (6) months

Second Offense - Dismissal from the service

"Public officials and employees who fail to comply within the thirty (30) day period required under Section 3 hereof or who submit their SALNs beyond the said period shall be considered as not having filed their SALNs, and shall be made liable for the offense of Failure to File SALN with a penalty of 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.

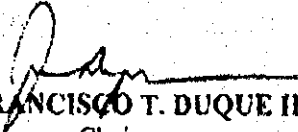
"Heads of agencies/offices who fail to comply with the provisions of CSC Resolution No. 06-0231 dated February 1, 2006, as amended, shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense."

E

All rules, regulations and issuances which are inconsistent herewith are hereby repealed, amended or modified accordingly.

This Resolution shall take effect fifteen (15) days after its publication in a newspaper of general circulation.


Quezon City,


FRANCISCO T. DUQUE III
Chairman


MARYANN Z. FERNANDEZ-MENDOZA
Commissioner


ROBERT S. MARTINEZ
Commissioner

Attested by:


DOLORES B. BONIFACIO
Director IV
Commission Secretariat and Liaison Office



Re: Use of the Statement of Assets,
Liabilities and Net Worth (SALN)
Form (for the Year 2012 and Onwards)

Number: 1300173
Promulgated: 24 JAN 2013

X-----X

RESOLUTION

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

WHEREAS, the requirement on the filing of SALN is likewise found in Section 8 of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) which requires the declarant to *"to accomplish and submit declarations under oath of, and the public has the right to know, their assets, liabilities, net worth and financial and business interests including those of their spouses and of unmarried children under eighteen (18) years of age living in their households;"*

WHEREAS, under Section 12 of Republic Act No. 6713, the Civil Service Commission shall have the primary responsibility for its administration and enforcement, and the authority to promulgate rules and regulations necessary to carry out its provisions;

WHEREAS, the Commission constituted a Technical Working Group composed of various government agencies and public sector unions wherein consultations were conducted with regard to existing issues and concerns on the SALN Form;

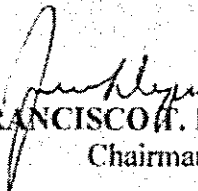
WHEREAS, the Commission recognized the need to further simplify the current SALN Form and issue new guidelines on the use thereof for the benefit of all public officers and employees;

WHEREAS, the Commission enjoins all public officers and employees to use the new Statement of Assets, Liabilities and Net Worth (SALN) Form for the year 2012, the deadline for filing of which is on April 30, 2013;

WHEREFORE, the Commission **RESOLVES** to adopt the attached new Statement of Assets, Liabilities and Net Worth (SALN) Form and Guidelines in the Filling Out of the SALN Form beginning 2012.

RESOLVED FURTHER, that the new SALN Form and its Guidelines shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

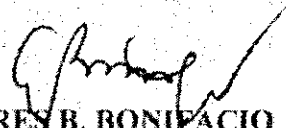
Quezon City.


FRANCISCO T. DUQUE III
Chairman


MARY ANN Z. FERNANDEZ-MENDOZA
Commissioner


ROBERT S. MARTINEZ
Commissioner

Attested by:


DOLORES B. BONIFACIO
Director IV
Commission Secretariat and Liaison Office