



MC No. 03, s. 2015

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 CSC Memorandum Circular No. 2, s. 2013 (Revised Statement of Assets, Liabilities and Net Worth [SALN] Form)

Pursuant to CSC Resolution No. 13-00173 dated January 24, 2013, the Commission adopted the revised form of the Statement of Assets, Liabilities and Net Worth (SALN) for year 2012 and onwards and prescribed the corresponding Guidelines in Filling Out the SALN Form.

Under the present structure of the Philippine government, there are certain agencies, offices or corporations that are not identified under Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees. This circumstance brought confusion among agencies, offices as well as public officers and employees as to where their SALNs should be filed or transmitted. Thus, the Commission recognized the need to clarify the proper agencies or offices where particular public officers and employees should file their respective SALNs.

Furthermore, there is also the need to clarify the required disclosure of real property with regard to its location in keeping with the true mandate of public disclosure and transparency.

Thus, the Commission promulgated CSC Resolution No. 1500088 dated January 23, 2015 which adopted the attached Revised SALN Form and the following amendments in the Guidelines in the Filling Out of the SALN Form Beginning CY 2012 (CSC MC No. 10, s. 2013) and CSC Resolution No. 060231 dated February 1, 2006 (CSC MC No. 10, s. 2006):

In a R. A. C. E. to Serve: Responsive, Accessible, Courteous and Effective Public Service

“1. Paragraph B(2)(e) of the Guidelines in the Filling Out of the SALN Form beginning 2012 (Guidelines) is hereby amended to read as follows:

*“e. Declaration of real properties shall include its description, kind, **exact location**, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, etc. including improvements thereon.*

“2. Section 5 of CSC Resolution No. 060231 dated February 1, 2006 in relation to paragraph B(7) – Review and Compliance Committee of the Guidelines is hereby amended to read as follows:

“Section 5. Transmittal of all submitted SALNs to the concerned agencies on or before June 30.

“The Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the concerned offices, as specified below:

REPOSITORY AGENCY	OFFICERS AND EMPLOYEES
<i>National Office of the Ombudsman</i>	<i>President Vice President Constitutional Officials - Chairpersons of Commission on Audit (COA), Commission on Election (COMELEC) and Civil Service Commission (CSC) - Commissioners of COA, COMELEC and CSC - Ombudsman and his Deputies</i>
<i>Secretary of the Senate</i>	<i>Senators</i>
<i>Secretary of the House of Representatives</i>	<i>Representatives (Congressmen/Congresswomen)</i>
<i>Clerk of Court of the Supreme Court</i>	<i>Justices of the Supreme Court, Court of Appeals, Sandiganbayan and Court of Tax Appeals</i>
<i>Court Administrator</i>	<i>Judges of the Regional Trial Court, Metropolitan Trial Court,</i>

	<p><i>Municipal Trial Court in Cities, Municipal Trial Court, Municipal Circuit Trial Court, and Shari'a District Courts</i></p>
<p><i>Office of the President</i></p>	<p><i>National executive officials, including, but not limited to the following:</i></p> <ul style="list-style-type: none"> - <i>Members of the Cabinet;</i> - <i>Undersecretaries;</i> - <i>Assistant Secretaries;</i> - <i>Officials in the Foreign Service and;</i> - <i>Heads of government owned or controlled corporations with original charters and their subsidiaries and</i> - <i>Heads of state colleges and universities</i> <p><i>Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain</i></p> <ul style="list-style-type: none"> - <i>Colonel, Brigadier General, Major General, Lieutenant General and General (Army and Air Force)</i> - <i>Captain, Commodore, Rear Admiral, Vice Admiral and Admiral (Navy)</i> <p><i>Officers of the Philippine National Police from the rank of Senior Superintendent</i></p> <ul style="list-style-type: none"> - <i>Chief Superintendent, Director, Deputy Director General and Director General</i> <p><i>Officers of the Philippine Coast Guard from the rank of Commodore</i></p> <ul style="list-style-type: none"> - <i>Commodore, Rear Admiral, Vice Admiral and Admiral</i>
<p><i>Deputy Ombudsman in their respective region (Luzon,</i></p>	<p><i>Regional officials and employees of the following offices:</i></p>

<p><i>Visayas or Mindanao)</i></p>	<ul style="list-style-type: none"> - <i>Departments, bureaus and agencies of the National Government</i> - <i>Judiciary and Constitutional Commissions and offices</i> - <i>Government owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions</i> - <i>State colleges and universities</i> <p><i>Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members</i></p> <p><i>City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan / Panlungsod Members and Barangay Officials</i></p> <p><i>Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain</i></p> <ul style="list-style-type: none"> - <i>Lieutenant Colonel, Major, Captain, 1st Lieutenant and 2nd Lieutenant (Army and Air Force)</i> - <i>Commander, Lieutenant Commander, Lieutenant Senior Grade, Lieutenant Junior Grade and Ensign (Navy)</i> - <i>Other enlisted officers</i> <p><i>Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent</i></p> <ul style="list-style-type: none"> - <i>Superintendent, Chief Inspector, Senior Inspector and Inspector</i> - <i>Other police officers</i> <p><i>Officers of the Philippine Coast</i></p>
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	<p><i>Guard (PCG) below the rank of Commodore</i></p> <ul style="list-style-type: none"> - <i>Captain, Commander, Lieutenant Commander, Lieutenant, Lieutenant Junior Grade and Ensign</i>
<p><i>Civil Service Commission</i></p>	<p><i>All other officials and employees in the central/main/national offices of the following:</i></p> <ul style="list-style-type: none"> - <i>Departments, bureaus and agencies of the National Government</i> - <i>Judiciary and Constitutional Commissions and offices</i> - <i>Government owned and/or controlled corporations with and without original charters, and their subsidiaries in the regions</i> <p><i>All other appointive officials and employees of the Legislature</i></p> <p><i>All civilian personnel of the AFP</i></p> <p><i>All other central officers (uniformed personnel) below the rank of Senior Superintendent as well as all non-uniformed personnel of the PNP</i></p> <p><i>All other central officers below the rank of Commodore as well as all civilian personnel of the PCG</i></p>

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

Public officials and employees who have filed or will file their SALNs in compliance with CSC Resolution No. 1300173 dated January 24, 2013 (CSC Memorandum Circular No. 2, s. 2013) prior to the effectivity date of these amendments shall be considered to have substantially complied with the filing of the SALNs for the year 2014. However, public officials and employees who will file their SALNs after the effectivity date of these amendments are mandated to strictly comply with the disclosure of exact location and the use of the attached Revised SALN Form.

Quezon City.


ROBERT S. MARTINEZ
Acting Chairman

February 17, 2015

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

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

Note: Husband and wife who are both public officials and employees may file the required statements jointly or separately.
 Joint Filing Separate Filing Not Applicable

DECLARANT:	(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. for home, car, lot, condominium and improvements)</small>	TYPE <small>(e.g. land, building, condominium, agricultural, etc.)</small>	PLACE / LOCATION	ASSESSED VALUE <small>(at valuation date of December 31 of each year)</small>	CURRENT MARKET VALUE	ACQUISITION YEAR	ACQUISITION MONTH	ACQUISITION COST

Subtotal: _____

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal : _____

TOTAL ASSETS (a+b): _____

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

2. LIABILITIES*

DATE	NAME OF CREDITOR	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/ OCCUPATIONAL CONNECTION	DATE OF ACQUISITION OF INTEREST/ 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 declarant)

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

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

DESCRIPTION <small>(Real properties and other immovables)</small>	LAND <small>(To be identified with parcel identification number)</small>	LEGAL POSITION	ASSESSED VALUE	CURRENT MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As shown in the assessment roll)</small>	<small>(As shown in the assessment roll)</small>	YEAR	MONTH	

Subtotal: _____

b. Personal Properties

DESCRIPTION	MARKET VALUE	ACQUISITION COST/LIMIT

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

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 (Land, buildings, and improvements)	LAND (Acres)	LOCATION	ACQUISITION		YEAR	MODE	ACQUISITION COST
			VALUE	DATE			

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

