

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

What is a SALN?

SALN stands for **Statement of Assets, Liabilities, and Net Worth**. It is a declaration of assets (i.e., land, vehicles, etc) and liabilities (i.e., loans, debts, etc), including business and financial interests, of an official/employee, of his or her spouse, and of his or her unmarried children under 18 years old still living in their parents' households.

The submission of a SALN is required by law under Article XI Section 17 of the 1987 Constitution and Section 8 of Republic Act No. 6713, the "Code of Conduct and Ethical Standards for Public Officials and Employees." It includes a waiver authorizing the Ombudsman or his authorized representatives to attain documents that may show assets, liabilities, net worth, business interests, and financial connections from all appropriate government agencies.



SALN

Who needs to file a SALN?

All public officials and employees whether regular or under temporary status are required to file a SALN.

Art. XI Sec. 17 of the 1987 Philippine Constitution

"A public officer or employee shall, upon assumption of office and as often thereafter as may be required by law, submit a declaration under oath of his assets, liabilities, and net worth.

"In the case of the President, the Vice-President, the Members of the Cabinet, the Congress, the Supreme Court, the Constitutional Commissions and other constitutional offices, and officers of the armed forces with general or flag rank, the declaration shall be disclosed to the public in the manner provided by law."

Administrative Code of 1987, Book 1, Chapter 9, Sec. 34

"A public officer or employee shall upon assumption of office and as often thereafter as may be required by law, submit a declaration under oath of his assets, liabilities, and net worth."

“Statements and Disclosure — Public officials and employees **have an obligation 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.”

Public officials and employees under temporary status are also required to file under oath their SALNs and Disclosure of Business Interests and Financial Connections in accordance with the guidelines provided under these rules.

When must a SALN be filed?

The SALN must be filed:

RA 6713, Sec. 8

- 1 **“within thirty (30) days after assumption of office;**
- 2 **“on or before April 30, of every year thereafter; and**
- 3 **“within thirty (30) days after separation from the service.”**

RA 6713, Sec. 8

“All public officials and employees required under this section to file the aforesaid documents shall also **execute, within thirty (30) days from the date of their assumption of office, the necessary authority in favor of the Ombudsman** to obtain from all appropriate government agencies, including the Bureau of Internal Revenue, such documents as may show their assets, liabilities, net worth, and also their business interests and financial connections in previous years, including, if possible, the year when they first assumed any office in the Government.”

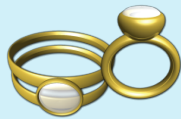
What should be found in the SALN?

A.

RA 6713, Sec. 8



"real property, its improvements, acquisition costs, assessed value and current fair market value;



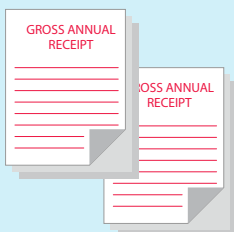
"personal property and acquisition cost;



"all other assets such as investments, cash on hand or in banks, stocks, bonds, and the like;



"liabilities, and;



"all business interests and financial connections."

B.

RA 6713, Sec. 8



"including those of their spouses and of unmarried children under eighteen (18) years of age living in their households."

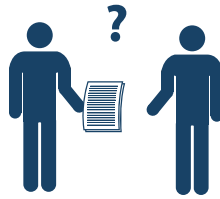
C.

RA 6713, Sec. 8

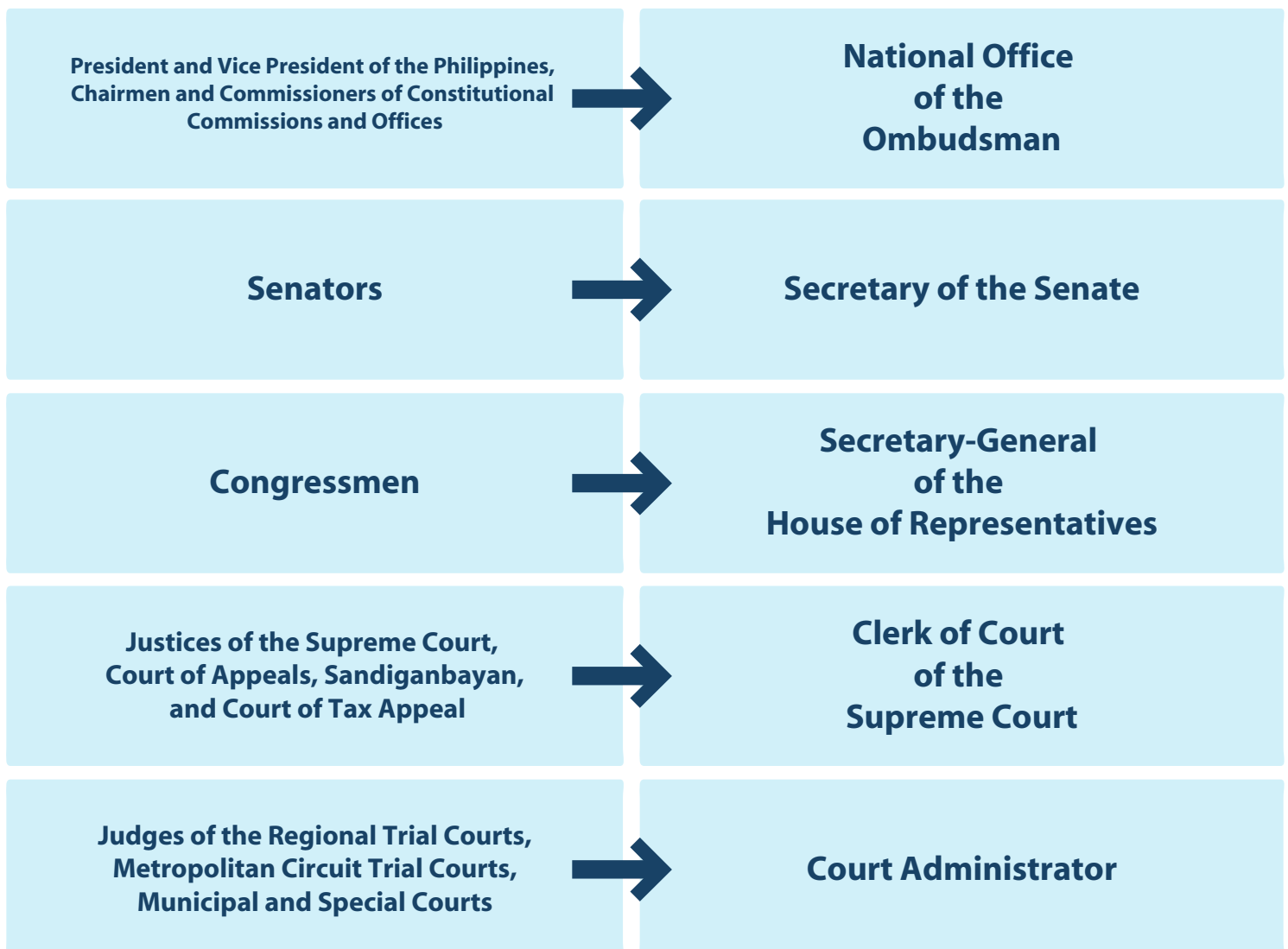


"Identification and disclosure of relatives. — It shall be the duty of every public official or employee to identify and disclose, to the best of his knowledge and information, his relatives in the Government in the form, manner and frequency prescribed by the Civil Service Commission."

Where are the SALNs filed?



*The Civil Service Law and Rules. 30th printing.
Metro Manila: POAP, 2011. Print.*



National executive officials such as the members of the Cabinet, undersecretaries, including foreign service officers



Office of the President

Heads of government-owned and -controlled corporations (GOCC) with original charters and their subsidiaries, and state universities and colleges

Officers of the Armed Forces of the Philippines (AFP) from the rank of colonel/naval captain

Regional officials and employees of departments, bureaus, and agencies of the National Government including the judiciary and constitutional commissions and offices



Deputy Ombudsman

Regional officials and employees of GOCCs and their subsidiaries in the region

All other officials and employees of state universities and colleges

Regional officers below the rank of colonel/captain including civilian personnel of the Armed Forces of the Philippines (AFP)

Regional officials and employees of the Philippine National Police (PNP)

Provincial officials and employees including governors, vice governors, and Sangguniang Panlalawigan members

Municipal and city officials and employees including mayors, vice mayors, Sangguniang Bayan /Panglungsod members and barangay officials

All other central officials and employees of departments, bureaus, and agencies of the national government including the judiciary and constitutional commissions and offices well as GOCCs and their subsidiaries



Civil Service Commission

Appointive officials and employees of the legislature

All other central officers below the rank of colonel/naval captain as well as civilian personnel of the AFP

All other uniformed and non-uniformed central officials and employees of the PNP, Bureau and Jail Management and Penology, and Bureau of Fire Protection

Accessibility of SALNs

RA 6713, Sec. 8

SALNs must be available for inspection at reasonable hours.

SALNs must be available for copying by 10 days after it has been filed;

"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.

"Any statement filed under this Act shall be available to the public for a period of ten (10) years after receipt of the statement. After such period, the statement may be destroyed unless needed in an ongoing investigation."

Who are exempted from filing a SALN?

RA 6713, Sec. 8

“those who serve in an **honorary capacity**, laborers and casual or **temporary workers**.”

Prohibited acts

RA 6713, Sec. 8

“It shall be unlawful for any person to obtain or use any statement filed under this Act for:

- 1 “any purpose contrary to morals or public policy; or
- 2 “any commercial purpose other than by news and communications media for dissemination to the general public.”