

GUIDE IN FILLING UP THE 2019 STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN)

1. GENERAL GUIDELINES

- All Employees are required to use the revised SALN Form prescribed under CSC MC No. 3, s. 2015.
- SALN must be accomplished in **SIX (6) COPIES ALL WITH ORIGINAL SIGNATURES**. All pages must also be signed.
- All fields are required to be filled. Otherwise, such items should be marked with “N/A” or “**not applicable**”. Please do not leave any items blank.
- Please remember to tick the appropriate boxes that apply to your situation.
- Please indicate the pagination and date of filing of your SALNs.
- **ALL ERASURES/CORRECTIONS MUST BE SIGNED IN FULL, AS IN THE SIGNATURE PORTION.**

2. BASIC INFORMATION:

- a. “**Joint Filing**” and “**Separate Filing**” are only for employees whose spouses are also government employees. Single employees, or those whose spouses are either self-employed, not currently employed or working for private employers, should tick “**Not Applicable.**”

Further, for those who prefer to have their joint SALNs administered by their spouses’ government agencies/offices, please submit **SIX (6) COPIES OF THE SAME, ALL WITH ORIGINAL SIGNATURES.**

- b. Revising/Editing the SALN Form that will result in movement of the last entry (“**Total Assets a+b**”) which should be in the first page, to the next page is not allowed. “**Liabilities**” and “**NET WORTH: Total Assets less Total Liabilities**” should be reflected in the second page. Please use “Additional Sheets,” as necessary to keep the prescribed format.
- c. **Both spouses shall sign the SALN Form**, whether the spouse is in the private or government sector, filing jointly or separately and, whether legally separated or separated-in-fact. If no signature can be obtained, please state the reason/explanation.

- d. For those whose children are 18 years old and above as of December 31, 2019, please do not include them in your list of unmarried children living in your household.

3. REAL PROPERTIES:

- a. Please indicate the **DESCRIPTION, KIND, and EXACT LOCATION** of the real property. **EXACT LOCATION** is defined as at least the barangay, town/city and provincial address where the property is located.
- b. For the mode of acquisition of your property, please use the following terms as to what is appropriate; **PURCHASE, DONATION, INHERITANCE, CONSTRUCTION, TRUST, MORTGAGE** or **EXCHANGE**.
- c. For the **CURRENT FAIR MARKET VALUE** and the **ASSESSED VALUE**, please refer to the amount indicated in the tax declaration of the properties concerned. In the absence of a fair market value and/or assessed value, please indicate **“NO DATA AVAILABLE.”**
- d. In case of purchase by installment of immovable properties and the title is not yet in the name of the declarant, the total payments made shall be reported as ***Equity in Installment Purchase*** under **PERSONAL PROPERTY**. It is only when the title of Real Property is transferred to the buyer that the property is declared as a **REAL PROPERTY** in the SALN.
- e. Excluded in the computation of real properties are:
1. Real properties of unmarried children below 18 years of age living in the declarant's household.
 2. Paraphernal property (exclusively owned by the wife) and Capital property (exclusively owned by the husband).
- f. Included in the computation:
1. Community property
 2. Conjugal property

4. PERSONAL PROPERTIES:

- a. Please provide the **DESCRIPTION, YEAR ACQUIRED, and AMOUNT** of the personal property.
- b. In declaring your provident fund contributions, please provide the gross corporate and personal shares.

- c. For insurance policies, only the premiums paid as of [December 31, 2019](#) shall be disclosed.
- d. For properties that are co-owned with other individuals, the declarant shall disclose the proportionate amount of his/her share in the property.

5. LIABILITIES:

- a. In declaring your liabilities please provide the **NATURE & NAME OF CREDITORS**.
- b. **Outstanding Balance** shall refer to the balance that is still due as of [December 31, 2019](#).

6. RELATIVES IN THE GOVERNMENT

- a. In declaring your relatives in the government, please provide the information of all your relatives within your fourth degree of consanguinity or affinity. These include your *balae* (parent of your son/daughter-in-law), *bilas* (the wife/husband of your brother/sister-in-law) and *inso* (the wife of your older brother) and any other similar relations.

7. SIGNATURE AND OATH:

- a. Please remember to indicate your and your spouse's government IDs. Your **PDIC ID** is accepted as a government ID. Please indicate your date of assumption for the issuance date of your PDIC ID.

Further, please remember to provide your and your spouse's signature to avoid the return of your SALN.