

HEADQUARTERS
PHILIPPINE ARMY
Fort Andres Bonifacio, Metro Manila

31 August 2022

**SUBJECT: PA GUIDELINES ON SUBMISSION OF STATEMENT OF
ASSETS, LIABILITIES, AND NET WORTH (SALN)**

TO: All Concerned

1. References:

- a. Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems (IATF-AO25) Memorandum Circular Nr 2022- 1 dated 24 March 2022, Subject: Guidelines on the Grant of the Performance-Based Bonus (PBB) for Fiscal Year 2022 under Executive Order No. 80, s., 2012 and Executive Order No. 2012, series of 2016
- b. GHQ SOP Nr 09 dated 28 June 2017, Subject: Guidelines Statement of Assets, Liabilities and Net Worth (SALN).
- c. PA SOP Nr 06 dated 12 November 2015: Timeline in the Submission and Filing of Statement of Assets, Liabilities and Net Worth (SALN) of Military Units/Offices.
- d. CSC Resolution 1300455 dated 04 March 2013: Review and Compliance Committee for the Statement of Assets, Liabilities, and Net Worth (SALN).
- e. Republic Act Nr 6713 – Code of Conduct and Ethical Standards for Public Officials and Employees and its Implementing Rules dated 20 February 1989.

2. Background:

For years, the Philippine Army Standard Operating Procedure Nr 06 published in 2015, and the General Head Quarters SOP Nr 09 published in 2017 have been the guidelines of PA in the submission of SALN. SOP Nr 06 provides a uniform timeline on SALN submission among units/ offices in respective PAMUs to ensure the target date of submission is met and to avoid violations and punishment for both the filer and head of office/unit while GHQ SOP Nr 09 provides guidelines on the proper filing of SALN. The said policy also covers the creation and members of the Review and Compliance Committee at the PA level but minimal discussion on the Review and Compliance Procedure.

Meanwhile, Memorandum Circular is issued yearly by the Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems (IATF-AO25) for the grant of Performance-Based Bonus. It requires all agencies including the Philippine Army to do two conditions related to SALN, first, is to have a SALN Review and

Compliance Procedure, and the second is to post the same in the PA transparency seal.

Given that the policies on SALN have always been the same since its publication and in consideration of the yearly issuance of the memorandum by AO25 that quite becomes more detailed now, it is only appropriate to create a more detailed PA SALN policy to ensure that it meets the requirements of AO25 and Higher Head Quarters yet still applicable to the hierarchical organization of the Philippine Army.

3. Purpose:

a. To provide Philippine Army Major Unit guidelines and procedures on the submission of SALN.

b. To ensure SALN submitted by all military personnel and Civilian Human Resources are timely, complete, and in proper form before submission to repository agencies.

4. Scope:

The filing of SALN shall apply to all PA personnel who are: (1) in the active military service, and (2) CHR on regular employment.

5. Definition of Terms:

a. **Asset** – includes personal and real properties located within or outside the Philippines, whether used in trade or business, owned by the Declarant, including those of spouse and unmarried children below 18 years of age living in his/her household.

b. **Liability** — refers to financial obligation or anything that may result in a transfer or disposal of an asset. It includes not only those incurred by the Declarant but that of his/her spouse and unmarried children below 18 years of age living in his/her household. Liability exclusively incurred by either spouse, without the consent of the other shall be considered as exclusive/separate liability. It shall indicate the nature of liability, the name of the creditor(s), and the outstanding balance.

c. **Net Worth** — It is the total of all assets (real and personal) less obligations and liabilities. The acquisition cost both in personal and real properties shall be used as the baseline in the computation of Net Worth.

d. **Financial Connection and Business Interest(s)** – refers to other sources of income or existing interests in any business enterprise or entity, aside from salary in the government. It may also mean the Declarant's existing relation with any business enterprise or entity, as owner/proprietor, investor, promoter, partner, shareholder, officer, managing director, executive,

creditor, lawyer, legal consultant, or adviser, with an expectation of remuneration for the service rendered or investment made.

e. **Relative(S) In The Government** – All persons employed in the government who is related to the concerned declarant within the fourth (4th) civil degree of relationship either by consanguinity or affinity, including bilas, inso and balae. The Declarant shall indicate his/her relationship, the position as well as the name of the office/ agency, and the address of the relative.

f. **Review and Compliance Committee (RCC)** – a committee in the PA (RCC-PA) and the PAMU (RCC-PAMU) tasked to perform the duties and responsibilities stated in para 7(3)(c) of this policy.

g. **Proper Accomplished SALN** – A SALN is deemed properly accomplished when all applicable information or details required therein are provided by the filer. Items not applicable to the filer should be marked N/A (not applicable).

6. Policies:

a. All PA personnel are required by law to file SALN within 30 days after the assumption of office, before 30 April of every year thereafter, and within 30 days following separation/ retirement from the service. PA personnel may file his/her Accomplished Sworn SALN covering the preceding year, as early as January of the current year to their the respective OESPA PAMUS/ OACESPA;

b. Filling up of SALN may be handwritten, computerized, or typewritten with original signatures on each page thereon, and in all the copies. In the case of handwritten, the Declarant is required to write legibly. No unnecessary marking shall be made on the form. In case of mistake/erasure, the wrong entry shall be marked with a single horizontal line to be initialed by the Declarant;

c. Spouses who are both public officers/employees shall have the option to file either jointly or separately. In case of joint and separate filing, all real and personal properties shall be declared, including their respective capital and paraphernal properties. However, in a separate filing, properties shall be declared, but only properties as pertains to the Declarant shall be computed;

d. In the case of married individuals whose spouse is not employed in government and those both in government opting for separate and joint filing, both spouses shall sign to indicate concurrence. If not available, such as when one is overseas or is physically incapable, or separated, an explanation shall be provided in a separate sheet, as the annex, to be made an integral part of the SALN.

e. Additional sheet, as provided for in the CSC Memorandum Circular No 03 dated 17 February 2015, may be used, as necessary;

f. To prevent unauthorized insertion or pulling out of pages, pagination shall be numbered consecutively and read as page 1 of the total number of pages (page 1 of 3 pages), and so on;

g. Change of civil status after 31 December of the period covered shall not affect the nature of the properties;

h. Personnel shall identify and disclose, to the best of his/her knowledge and information, relatives in government, up to the fourth (4th) civil degree of relationship, either by consanguinity or affinity, including Bilas, Inso, and Balae; and

i. It is the individual responsibility of the Declarant/ filer to secure his/her copy of the submitted Accomplished Sworn SALN that should bear the mark "RECEIVED" by the concerned OESPA PAMU/ OACESPA. In case of lost/missing record of SALN in the custody of the repository offices in the PA, said copy is deemed as the Declarant's/Filers best proof of a properly accomplished SALN for a particular period which was submitted to the OESPA PAMU/OACESPA.

7. Procedures:

a. Timeline of Submission:

Indicated Unit/ Office to submit SALN to the concerned repository offices on dates indicated:

Concerned Unit/ Office	Repository Office/ Unit/ Agencies	Target Date	Remarks
OESPA, PAMU	OACESPA	20 March	(Copy of SALN for the OACESPA, Office of the President AND OESPA, AFP)
	Civil Service Commission	30 April	
	Ombudsman	30 April	
OACESPA	OESPA, AFP	30 April	(Copy of the SALN for the Office of the President and OESPA AFP)

b. Review and Compliance Procedure:

1) Upon receipt of the SALN with corresponding reports from the secretariat, the Committee shall verify the reports;

2) In case of incomplete data/entries in the SALN, the RCC shall issue a written Notice directing the PA personnel concerned to

correct/complete the data/entries in his/her SALN within five (5) days from receipt of the Notice.;

3) In case of non-submission of SALN, the RCC shall issue a written Notice directing the PA personnel concerned to submit the corresponding SALN within five (5) days from receipt of the Notice.;

4) The RCC-PAMU shall complete its review **on or about 10 March** of every year;

5) The RCC- PA shall complete its review **on or about 10 April** of every year;

6) After the completion of the review, the committee shall return the original or completed/ corrected SALN to the concerned PAMU for its submission to Regional CSC and Ombudsman; and

7) OACESPA shall proceed with the transmittal of SALNs to OESPA, AFP, and the Office of the President.

c. Review and Compliance Committee:

1) **The following personnel shall compose the Review and Compliance Committee at PA level:**

Deputy Chief, OACESPA	– Chairperson
Chief SALN Branch	– Member/Secretariat
Chief DL, OG1, PA	– Member
Deputy Chief, PA Adjutant	– Member

2) **The following personnel shall compose the Review and Compliance Committee at PAMU:**

Deputy Chief, OESPA	– Chairperson
Chief SALN Section	– Member/Secretariat
Chief DL, OG1, PAMU	– Member
Deputy Chief, PAMU Adjutant	– Member

3) **Duties and Responsibilities:**

a) Review and Evaluate SALNs whether it was submitted on time, complete, in proper form, and properly accomplished;

b) Identify the PA personnel with incomplete data/entries in the SALN and those who failed to submit SALN, and require compliance of concerned personnel within a prescribed period.;

c) RCC, through the OESPA PAMU or OACESPA, shall accomplish SALN Form1 and Form2, and List of Non-Filers (if any).

d. Required Number and Distribution of SALN:

1) **COLONEL and UP – Five (5) copies:**

- a) One (1) – Personal file;
- b) One (1) – OACESPA;
- c) One (1) – OESPA, AFP
- d) One (1) – OESPA, PAMU
- e) One (1) – Offices of the President

2) **2LT to LIEUTENANT COLONEL – Five (5) copies for the officer:**

- a) One (1) – Personal File
- b) One (1) – OACESPA
- c) One (1) – OESPA, AFP
- d) One (1) – Ombudsman
- e) One (1) – OESPA, PAMU

3) **Enlisted Personnel- Four (4) copies:**

- a) One (1) – Personal File
- b) One (1) – OACESPA
- c) One (1) – Ombudsman
- d) One (1) - OESPA, PAMU

4) **CIVILIAN EMPLOYEE – Four (4) copies:**

- a) One (1) – Personal File
- b) One (1) – OACESPA
- c) One (1) – CSC
- d) One (1) – OESPA, PAMU

8. Sanctions:

Any of the following acts shall constitute a violation of Section 8 of RA Nr 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, and shall be punishable by:

a. **Non-Filing**

1) **First Offense** – Suspension of one (1) month and one (1) day to six (6) months for Civ HR; and reprimand for military personnel; and

2) **Second Offense** – Dismissal from the service.

b. Unlawfully taking/use of any statement filed for purposes contrary to morals or public policy or any commercial purpose other than by news and communications media for dissemination to the general public (Section 8, RA 6713). Imprisonment not exceeding five (5) years, or a fine not exceeding FIVE THOUSAND PESOS (Php 5,000.00), or both at the discretion of the court.


9. Effectivity:

This SOP shall take effect immediately upon publication.

10. Rescission:

All previous issuances pertaining to SALN and its guidelines inconsistent with this policy are hereby repealed.

BY COMMAND OF LIEUTENANT GENERAL BRAWNER JUNIOR:


MOISES M NAYVE JR
Colonel MNSA (INF) PA
Army Adjutant

DISTRIBUTION "A"

Annex "A" Frequently Asked Questions and Answers on SALN
Annex "B" Flowchart SALN Submission
Annex "C" SALN Form 1
Annex "D" SALN Form 2

FREQUENTLY ASKED QUESTIONS ON THE STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN)

BASIC INFORMATION

What is the SALN?

It is the statement of assets, liabilities, and net worth, and the disclosure of financial connections or business interests and identification of relatives within the fourth degree of consanguinity or affinity. Further, it also requires the declarant to name his/her bilas, balae and inso who are in government service.

What is the purpose of the SALN?

To enjoin all public officers and employees to declare and submit an annual 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 in the government service.

Who are required to file the SALN?

All officials and employees of government are required to file the SALN. The government pertains to the national and local governments, including state universities and colleges, and government owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter.

Who are exempted from filing the SALN Form?

1. **Those serving in honorary capacity** – persons who are working in the government without service credit and without pay.
2. **Those whose position title is laborer** – persons whose work depends on mere physical power to perform ordinary manual labor, and not one engaged in services consisting mainly of work requiring mental skill or business capacity, and involving the exercise of intellectual faculties.
3. **Those who are casual or temporary workers** – persons hired to do work outside what is considered necessary for the usual operations of the employer's business.

When should the SALN be filed?

The SALN should be filed:

1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his first day of service;

2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; or

3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his last day of office.

May an Office/Agency require the submission of SALN earlier than what is provided?

Yes, if the same is necessary to respond to certain administrative requirements, such as shortage of personnel in meeting the deadline of submission of SALN by certain offices, i.e., Office of the President/OMBUDMAN as provided for in the Memorandum.

LEGAL BASIS

What law governs the filing of the SALN Form?

Republic Act No. 6713 otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees.

What form should be used?

The currently prescribed form is the one revised as of January 2015 per CSC Resolution No. 1500088 promulgated on January 23, 2015.

FEATURES OF THE SALN FORM

What are the important features of the SALN form?

1. The SALN form has been made 'user-friendly' so it is easy to fill up;
2. Its legal basis is RA No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) only, because it is the later law compared to RA No. 3019 (Anti-Graft Corrupt Practices Act);
3. There is a portion where spouses who are both government employees may indicate whether they are filing jointly or separately;
4. In the declaration of real properties, the form requires the exact location of the property;
5. The form clarifies that the Assessed Value and the Current Fair Market Value should be based on what is stated in the Tax Declaration of Real Property;
6. Several portions of the previous form have been removed like the amount and sources of gross income, amount of personal and family expenses and amount of income taxes paid, all of which were required to be declared under RA No. 3019 (Anti-Graft Corrupt Practices Act);
7. The declaration of nature of real properties is no longer required;
8. The subcategories (tangible, intangible) under personal properties were removed;
9. The subcategories (improvements, buildings) under acquisition cost were removed; and

10. In the present form, the identification of relatives is required to be 'to the best of my knowledge'. All other declarations are required to be 'true and detailed'.

FILLING-OUT THE SALN FORM

In case declarant spouses are both in the government service, how should they file their SALN jointly?

In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital properties, if there are any. After filling out the form, the spouses may reproduce the SALN Form as the number of copies is required, but their signatures should be original in the SALN Form to be submitted to their respective agencies.

If the declarant's spouse is not in the government service, or if the declarant is unmarried, what box should the declarant tick off in the top portion of the SALN referring to joint or separate filing of the SALN Form?

The declarant shall tick off the box marked as "Not applicable."

If the spouse is working in the private sector, is he/she still required to sign my SALN?

Yes, if the spouse is not a public officer or employee, the declarant shall still cause him/her spouse to sign the SALN, otherwise, an explanation shall be attached.

If the declarant was single during the preceding year and got married at the year of the filing of the SALN, what should be his/her status at the time of the filing of the SALN Form?

Declarant would still be single since the SALN Form refers to the preceding year. Hence, his/her properties shall still be declared as his own, and not community property or the property regime agreed upon at the time of marriage.

In the case of uniformed personnel, what should they indicate in the space requiring the position? Is it the rank or the designation?

AFP personnel should indicate both the rank and designation.

DECLARATION OF REAL AND PERSONAL PROPERTIES

In case of properties that cannot be accommodated in the SALN provided form?

In case where properties are numerous to fit in the requires SALN form, an additional sheet may be provided or the filer may use similar SALN form with title/markings in the uppermost of the paper "Additional Sheet for Real Properties", etc. where all properties not accommodated in the first page

of the form may be entered/listed. This applies to both personal and real properties, liabilities and relatives in government.

What is the meaning of 'living in declarant's household'?

Actual presence in the residence of the declarant.

Are children who are supported by the declarant but living outside the household due to studies included in the declaration?

No, actual presence in the residence of the declarant is what the law contemplates.

Why do I need to declare the property of my spouse and unmarried children below (18) years of age living in my household?

It is required by RA No. 6713.

What is the basis of requiring the signature of spouse?

The properties of the declarant's spouse are required by law to be disclosed, hence, he/she is required to certify the correctness of such declaration.

If declarant and spouse are separated in fact or legally separated, is the declarant's spouse still required to sign the SALN?

Yes, spouses who are separated in fact or legally separated are still considered husband and wife, hence, the declarant's spouse is still required to sign the SALN Form. However, in the event that cooperation of the spouse becomes impossible, such as in the cases of "bitter" separation, where the other spouse is unreasonably refusing to sign or cannot be physically available, an explanation under oath shall be attached and made part of the SALN.

How are mortgaged properties declared in the SALN?

Mortgaged properties are already under the name of the declarant. Hence, the mortgaged properties shall be declared either under real or personal properties. The acquisition cost to be declared shall be the actual purchase price. However, the declarant should declare the outstanding balance of the mortgage loan as of December 31 of the preceding year under Liabilities.

Should insurance policies be declared in the SALN?

Yes, under personal properties. The amount to be disclosed under acquisition cost shall be the amount already paid.

Should pensions be declared in the SALN?

Pensions received for the year of declaration should be declared as personal property either cash on hand or cash in bank, as the case may be.

Should shares of stock be declared in the SALN?

Yes, shares of stock are personal properties. The acquisition cost shall refer to the amount paid in acquiring the share of stock not the total value thereof as of December 31 of the preceding year.

How are earnings and income from other sources declared?

These shall either form part of the declarant's cash on hand or in bank which shall be determined as of December 31 of the preceding year.

How do we declare inherited properties?

Inherited properties are transferred to the heirs by operation of law. Hence, even without a transfer of the property under the name of the declarant, the latter shall declare his/her share in the inherited properties as his/her assets. For the acquisition cost, the declarant shall state zero (0). For real properties inherited, the declarant is required to provide the assessed value and current fair market value found in the tax declaration of the real properties concerned.

Do we have to declare minimal valued properties?

Yes, the law does not distinguish.

How do we declare minimal valued properties?

The declarant may declare minimal valued properties collectively, according to the nature/kind of the personal property like books; and the declarant may use "various years" as year acquired.

Is it not burdensome on the part of the declarant to declare all personal properties?

No, because properties of minimal value or with the same kind/nature may be declared in group/bulk.

Is there a ceiling on the price of property that we declare?

R.A. No. 6713 does not provide for a ceiling on properties to be declared.

DECLARATION OF LIABILITIES

How should credit card liabilities be declared?

The outstanding balance as of December 31 of the preceding year shall be declared.

Do we need to declare personal loans and the names of the creditors?

Yes, it shall be declared under liabilities.

DECLARATION OF INTEREST

How do I distinguish between financial connection and business interest?

Business interests refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government while 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.

RELATIVES BY AFFINITY, CONSANGUINITY PLUS INSO, BALAE AND BILAS

What is the extent of the fourth civil degree of affinity and consanguinity?

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.

Why do I need to declare Inso, Balae and Bilas?

It is required by the implementing rules of RA No. 6713, and it is included in the definition of relatives in the government under RA No. 6713.

SIGNATURE; OATH

Who are persons authorized to administer oath?

For SALN purposes, the head of agency has the authority to administer oath. However, the head of agency is allowed to delegate such authority provided the delegation of authority is put into writing. For the AFP, aside from the persons authorized by law to administer oath of SALN:

- a. Commander;
- b. Chief and Deputy Chief OESPA or their equivalents in the Major Service;
- c. Executive Officer;
- d. Staff Judge Advocate; and
- e. Admin Officer/Adjutant;

Can a declarant take his/her oath before other persons authorized to administer oath such as notary public?

Yes.

ISSUES PERTAINING TO AUTHORITY OF OMBUDSMAN AND OTHER AGENCIES

What is the extent of authority given to the Ombudsman by virtue of the authorization executed together with the SALN?

The Ombudsman is authorized to obtain and secure from all appropriate government agencies, including the Bureau of Internal Revenue such documents that may show the declarant's assets, liabilities, net worth, business interests and financial connections.

Can the Office of the Ombudsman look into my bank accounts in private banks by virtue of the authorization in the SALN?

No, the authorization refers only to government agencies.

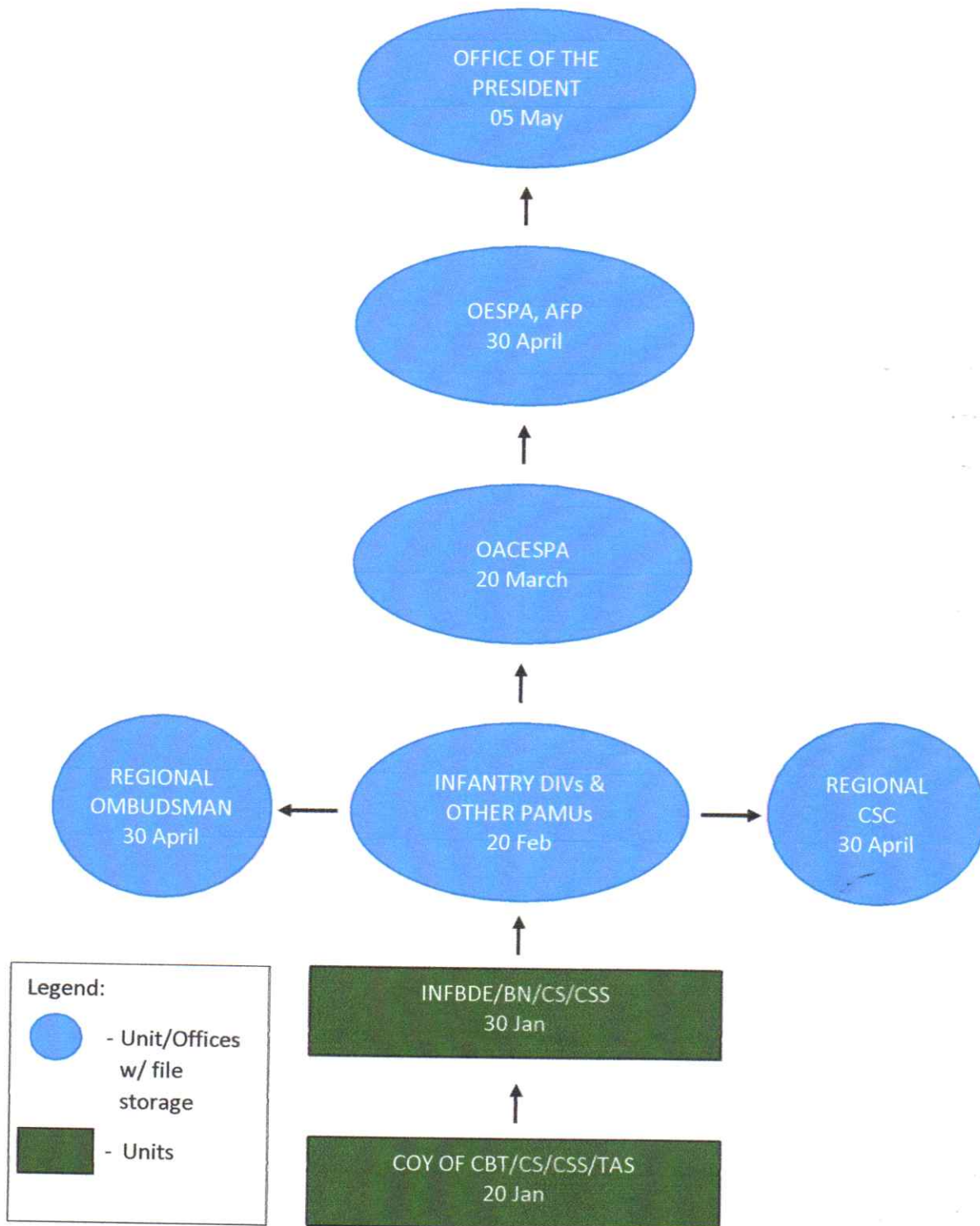
How about government banks which may be considered as "appropriate government agencies", are they also covered by the authority given to the Ombudsman?

No, banks, whether government or not, are covered by a special law (Secrecy of Bank Deposit Act [RA No. 1405]), hence, they are not included in the authorization.

Can the public request for a copy of the SALN Form of a government official/employee?

Yes, as long as they comply with the rules governing access to SALNs provided by the repository agencies.

FLOW CHART FOR SUBMISSION OF SALN BY THE PA MAJOR UNITS (PAMUS) WITH TARGET DATES



SALN Transmittal Form 1

HEADQUARTERS

CERTIFICATION OF COMPLIANCE SALN Transmittal Form 1

This certifies that the _____ (Military Units/Office) fully satisfies the Statement of Assets, Liabilities and Net Worth (SALN) for Calendar Year 20____, pursuant to Republic Act 6713, also known as the Code of Conduct and Ethical Standards for Public Officials and Employees of the Government to be complied NLT _____ of the same year, and every year thereafter.

This also attests that _____ (Military Units/Office) has substantially complied with the minimum requisites for content and formalities prescribed under Republic Act 6713 and its implementing Rules and Regulations. This further attests that the correctness and completeness of SALN of our personnel have been checked and reviewed, which are as follows:

- Basic Information
- Assets (Real Properties and Personal Properties)
- Liabilities
- Net Worth
- Financial Connection and Business Interest
- Relatives in the Government

This further certifies that 100% of the unit's personnel have completed and filed their SALN in ALPHABETICAL ORDER, as reflected below: (Note: If the SALN submission is not 100%, the Unit has to state/attach the reasons or justifications to avoid possible criminal and administrative sanction).

Nr	L/N	F/N	MI	AFPSN	AFPOS	RANK	SALARY GRADE (mil & civ)	TIN	NET- WORTH	REMARKS

The _____ (Military Units/Office) has forwarded/filed all SALN in (hard and soft copy) with appropriate receiving entity (OESPA-PAMU, OESPA-PA, OESPA-AFP, Office of the President (OP), Office of the Ombudsman (OMB), and Office of the Civil Service Commission(CSC) in accordance with RA 6713, and its implementing rules and regulations.

IN WITNESS HEREOF, we have hereunto affixed our signatures on the _____ day of at _____.

Chief OESPA/Dep/Ex-O Chairman
Review and Compliance
Committee

Cmdr/Chief/Head

SALN Transmittal Form 2

HEADQUARTERS

CERTIFICATION OF COMPLIANCE
SALN Transmittal Form 2

This certifies that the _____ (Military Units/Office) _____ fully satisfies the Statement of Assets, Liabilities and Net Worth (SALN) for Calendar Year 20____, pursuant to Republic Act 6713, also known as the Code of Conduct and Ethical Standards for Public Officials and Employees of the Government to be complied NLT _____ of the same year, and every year thereafter.

This also attests that _____ (Military Units/Office) _____ has substantially complied with the minimum requisites for content and formalities prescribed under Republic Act 6713 and implementing Rules and Regulations. This further attests that the correctness and completeness of SALN of our personnel have been checked and reviewed, which are as follows:

- a. Basic Information
- b. Assets (Real Properties and Personal Properties)
- c. Liabilities
- d. Net Worth
- e. Financial Connection and Business Interest
- f. Relatives in the Government

This further certifies that 100% of the total number of personnel have completed and filed their SALN, as reflected below with attached SALN Form 1. (Note: If the SALN submission is not 100%, the Unit has to state/attach the reasons/justifications to avoid possible criminal and administrative sanction.).

UNIT/OFFICE		NO. OF EMPLOYEES	NO. OF EMPLOYEES WITH DULY ACCOMPLISHED SALN	PERCENTAGE (%)
OFFICER	REGULAR			
	TAS			
EP				
CHR				
TOTAL				

The ____ (Military Units/Office) has forwarded/filed all SALN in (hard and soft copy) with appropriate receiving entity (OESPA-PAMU, OESPA-PA, OESPA-AFP, Office of the President (OP), Office of the Ombudsman (OMB), and Office of the Civil Service Commission(CSC) in accordance with RA 6713, and its implementing rules and regulations.

IN WITNESS HEREOF, we have hereunto affixed our signatures on the ____ day
of ____ at ____.

Chief OESPA/Dep/Ex-O Chairman
Review and Compliance
Committee

Cmdr/Chief/Head