



DOJ PAROLE AND PROBATION ADMINISTRATION GUIDELINES FOR THE REVIEW AND COMPLIANCE PROCEDURE OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN)

I - RATIONALE

The Statement of Assets, Liabilities and Net Worth (SALN) is an official 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.

Article XI, Section 17 of the 1987 Constitution and Section 8 of Republic Act No. 6713 known as the "Code of Conduct and Ethical Standards for Public Officials and Employees" requires all officers and employees in the government to submit their Statement of Assets, Liabilities and Net Worth. 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.

Henceforth, pursuant to Section 10 of RA 6713 and CSC Resolutions Nos. 1300455 and 1500088, each department/agency shall have a SALN Review and Compliance Committee to implement the provisions on reviewing and complying with SALN requirements to determine whether said statements have been submitted on time, are complete, and are in proper form.

II – OBJECTIVES

- To enjoin all Officials and employees of the Administration 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.
- To have a uniform interpretation and understanding in filling of the SALN.

III. COVERAGE

All officials and employees of DOJ- Parole and Probation Administration are required to submit their respective SALNs. Those serving as Job Order Personnel are exempted from filing. The date of submission shall be as follows:

	Filers	Date of Filing
1.	New Entrant	Within 30 days from assumption to office (information declared must be on the first day of service)
2.	Annual Filers	Not later than April 30 of every year (information must be as of December 31 of the preceding year)
3.	Retirees	Within 30 days after separation from government service.

IV. APPLICABLE LAWS

- **Republic Act No. 6713** - Code of Conduct and Ethical Standards for Public Officials and Employees.

"It is the policy of the State to promote a high standard of ethics in public service. Public officials and employees shall at all times be accountable to the people and shall discharge their duties with utmost responsibility, integrity, competence and loyalty, act with patriotism and justice, lead modest lives, and uphold public interest over personal interest."

- **Republic Act No. 6713 Section 8–**

"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."

- **1987 Philippine Constitution, Article XI, Section 17**

"Section 17. 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. xxx"

V. COMPOSITION OF THE SALN REVIEW AND COMPLIANCE PROCEDURE COMMITTEE (SRCPC)

The composition of the SALN Review and Compliance Procedure Committee shall be the Highest Human Resource Officer as chairperson and two (2) members occupying second (2nd) level positions as designated by the appointing authority.

VI. RULES AND PROCEDURES IN THE COMPLIANCE AND REVIEW OF THE (SALN) FORM

1. All Officers and Employees shall submit the Revised 2015 SALN FORM in three (3) copies to the Chief Personnel Section on or before March 30 of every year.
2. The Chief Personnel Section shall forward all SALNs to the SALN Review and Compliance Procedure Committee (SRCPC) immediately upon receipt of all SALNs.
3. The SRCPC shall review and check conformity of all entries in the employee SALNs.



4. In cases where corrections are necessary, the SALN is immediately returned to the employee for revision and or correction.
5. The revised corrected copy shall be returned back to the Committee for final review.
6. Upon completion of the review, the SRCPC shall issue a Certificate of Review and Compliance of SALN.
7. The Committee shall forward the reviewed SALNs to the Deputy Administrator as the authorized officer to administer oath.
8. The Chief Personnel Officer shall return duplicate signed copies of the SALN to each declarant and retain one (1) copy for individual 201 file.
9. The Chief Human Resource Officer/Chief Administrative Officer shall cause the submission of the reviewed SALNs to the Office for Central Personnel Records, Civil Service Commission, Batasan Hills, Quezon City, not later than April 30 together with the following:
 1. Certification of the SALN Review and Compliance Procedure Committee
 2. Summary List of Filers
 3. List of Employees Who Did Not File SALN

VII. GUIDELINES IN THE ACCOMPLISHMENT OF SALN

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/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 properties.
 - d. In case of separate filing, all paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
 - 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.
 - g. There should be no unnecessary markings. All applicable information must be properly accomplished. Otherwise, "Not Applicable" or "N/A" must be written.



2. Assets, Liabilities and Net Worth

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.

➤ **ASSETS** - Refers to a valuable thing or quality property owned by a person.

a. *Real Properties* - Refers to properties which are immovable by nature. It is classified according to their use, that is, residential, commercial, agricultural, industrial, or mixed use and the like.

DESCRIPTION - land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.

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. It may be declared separately or together with the land to which it is attached.

KIND- 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.

LOCATION - 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.

ASSESSED VALUE - Assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.

FAIR MARKET VALUE - 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.

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. 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.

b. *Personal Properties* - Refers 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 such as;

- 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.



- 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.

- The amount of money/cash in bank to be declared should be the last balance as of December 31 of the preceding year.

- Properties of unmarried children below 18 years of age living in the declarant's household is excluded.

- In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his share in the property.

- With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property.

- 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.

- Co-owned properties - declarant shall disclose the proportionate amount of his share in the property

- Properties subject to a contract to sell - the amount already paid shall be declared as personal property.

- Mortgaged Property - the actual purchase price is the acquisition cost. Liability to be declared shall be the outstanding balance of the loan as of December 31 of the preceding year.

- Other Personal Property – those bought and sold in the same year shall not be included in the report because it no longer exists at the date of declaration.

- Examples of Personal Properties - cash and bank accounts, receivables, deposits, advanced payments on leases or rentals, furniture, antiques, equity in installment purchase, intellectual property and club memberships.

➤ **LIABILITIES** - Refers to financial liability or anything that can result to a transfer or disposal of an asset.

- Nature of Liability - type of loan obtained from banks, financial institutions, GSIS, PAG- IBIG and others, such as personal, multi-purpose, salary, calamity loan and the like.

- Outstanding balance - amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

- *Examples of Liabilities* - personal loans, bank loans, accounts payable, GSIS, PAG-IBIG loans, mortgage payables, surety liabilities, loans from other institutions.



- **NET WORTH** – Refers to the sum of all assets (*real and personal*) less total liabilities. In real properties, the acquisition cost shall be used in the computation of the net worth while in personal properties, the acquisition cost or amount/value of money shall be used in the computation of the total net worth.

3. Business Interests/Financial Connections

- Business Interests - declarant’s existing interest in any business enterprise or entity, aside from his/her income from government.
- Financial Connections - 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.
- Nature of Interest - refer 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.

4. Relatives in the Government

- AFFINITY - relationship of a husband to the blood relatives of his wife, or a wife to the blood relatives of her husband.
- CONSANGUINITY - relationship by blood from the same stock or common ancestor/Relatives.
- WITHIN THE 4TH DEGREE OF CONSAGUINITY refers to the following;

	Consanguinity	Affinity
1 st Degree	Parents	Parents-in-law
	Children	
2 nd Degree	Grandparents	Grandparent-in-law
	Grandchildren	Brother-in-law
	Siblings	Sister-in-law
3 rd Degree	Uncle/Aunt	Uncle-in-Law
	Nephews/Niece	
4 th Degree	1 st Cousin	1 st Cousin-in-law

- Declarant shall include the following;

BALAE - a parent of the declarant’s son-in-law or daughter-in- law
 BILAS - declarant’s brother-in-law's wife or sister-in-law's husband
 INSO - appellation for the wife of an elder brother or male cousin

5. Certification and Signature

- Declaration should be true and correct statements
- Identification of the relatives is only to the best of the declarant's knowledge
- Both spouses should sign, whether in the government or private sector
- If signature cannot be acquired, an explanation should be attached.

6. Administering Oath

- The Administrator as the Head of the Agency
- The Deputy Administrator authorized in writing by the head of agency to administer oath
- Authorized by law to administer oath, i.e. notaries public

VIII. PENALTIES

Failure of an official or employee to submit his/her SALN and non-disclosure or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN, the following are the penalties under the laws;

FIRST OFFENSE - suspension of one (1) month and one (1) day to six (6) months

SECOND OFFENSE - dismissal from the service


DR. MANUEL G. CO, CESO I
Administrator

**PROCESS FLOW OF THE SALN REVIEW AND COMPLIANCE PROCEDURE
(per SALN Form)**

STEP	ACTIVITY	Person Responsible	TIMELINE
1.	Receipt of SALN	Receiving Clerk	1 minute
2.	Review of SALN by the SRCPC	SALN Review and Compliance Procedure Committee	5 minutes
3.	In case of correction, return to employee	Admin Aide VI	5 minutes
4.	If all entries are in order	-	Proceed
5.	Compile all reviewed SALN	SRPC	2 minutes
6.	Issue Certification (All SALNs)	SRPC	15 minutes
7.	Forward to the Deputy Administrator for Signature (All SALNs)	Admin Aide VI	2 minutes/ SALN
8.	Forward to Chief Personnel for the Preparation of Final Summary List of Filers & Non- Filers	Admin Officer V/ Admin Aide VI	5 minutes
9.	Preparation of Transmittal to CSC-NCR (All SALNs)	Admin Officer V/ Admin Aide VI	5 minutes
10.	Forward to Chief Administrative Officer for Initials in the transmittal	Admin Officer V/ Admin Aide VI	5 minutes
11.	Forward to the Administrator for Signature	CAO, Administrator	5 minutes
12.	Submit to CSC-NCR	Admin Officer V/ Admin Aide VI	1 hour
	Total turn around time		1 hour and 51 minutes

Note: In the assumption that all signatories are ready and available.