



ONLINE UPDATING OF STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN)



I. Definition of Acronyms/Terms

Absolute Community	Refers to marriages celebrated from August 3, 1988 (effective of the Family Code if the Philippines) and onward.
Acquisition Cost	Amount of money paid to acquire or own something. This also refers 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.
Affinity	Refers to the relationship of a husband to the blood relatives of his wife, or a wife to the blood relatives of her husband.
Assessed Value	For purposes of declaration in the SALN, this refers to the amount indicated in the tax declaration of the real properties involved.
Asset	Refers to declarant's real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
Balae	Refers to the parent of the declarant's son-in-law or daughter-in-law.
Bilas	Refers to a declarant's brother-in-law's wife or sister-in-law's husband.
Business Interest	Refer to a declarant's existing interest in any business enterprise or entity, aside from his/her income from the government. This also includes those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household
Capital Property	Refers to the properties exclusively owned by the husband.
Community Property	Refers to all properties owned by the spouses at the time of the celebration of marriage or acquired thereafter, subject to the exceptions provided for by law (Article 91, Family Code of the Philippines).
Conjugal Partnership	Refers to marriages celebrated prior to August 3, 1898.
Consanguinity	Refers to the relationship by blood from the same stock or common ancestor.
CSC	Civil Service Commission
Fair Market Value	For purposes of declaration in the SALN, this refers to the amount indicated as market value in the tax declaration of the real properties concerned.
Financial Connections	Refers 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, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
First degree of affinity	Includes the declarant's father-in-law and mother-in-law.
First degree of consanguinity	Includes the declarant's father, mother, son/s, and daughter/s



Fourth degree of consanguinity	Relatives in the fourth degree of consanguinity include the declarant's first cousins.
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. In declaring an improvement to the land, the declarant may opt to declare it separately or together with the land to which such improvement is attached.
Inso	Refers to the appellation for the wife of an elder brother or male cousin.
Liability	Refers to financial liability or anything which can result to a transfer or disposal of an asset. It includes not only those incurred by the declarant, but also those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal, multi-purpose, salary, calamity loan, etc.
Nature of business interest and/or financial connection	Refers 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
Outstanding Balance	Refers to the amount of money which the declarant still owes on his or her loan as of December 31 of the preceding calendar year.
Paraphernal Property	Refers to the properties exclusively owned by the wife.
Personal Properties	Refers to jewelry, appliances, furniture, motor vehicles, and other tangible/movable properties. This also includes investments or other assets, such as cash in bank, negotiable instruments, securities, stocks, and bonds.
R.A.	Republic Act
Real Properties	Refer to properties which are immovable by nature. For the purpose of SALN, the kind of real properties are classified according to their use: residential, commercial, agricultural, industrial, or mixed use and the alike
Relatives in the Government	Refer to the declarant's relatives up to the 4 th civil degree of relationship, either by consanguinity or affinity, including bilas, inso, and balae.
SALN	Statement of Assets and Liabilities, and Net worth
Second degree of Affinity	Includes the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law and grandson-in-law
Second degree of consanguinity	Includes the declarant's brother, sister, grandmother, grandfather, grandson and granddaughter
Third degree of affinity	Includes declarant's nephew-in-law, niece-in-law, uncle-in-law, auntie-in-law.
Third degree of consanguinity	Includes the declarant's nephew, niece, uncle and aunt.



II. Guidelines in filling out SALN

A. Objectives

1. To enjoin all public officers and employees 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;
2. 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.

B. Scope

1. All officials and employees of national and local governments, including state universities and colleges, and government-owned and controlled corporations (GOCCs) and their subsidiaries, with or without original charter, shall be covered by these guidelines.

C. Rules in accomplishing Online SALN

1. Applicable Law

For purposes of declaring one's assets, liabilities and net worth, the governing law shall be Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.

2. Contents of the SALN

a. Basic Information

- a.1. Spouses who are both UP employees should accomplish their SALN via HRIS separately, but only one may print and submit the signed SALN. If the employee's spouse is working at another government agency, the employee should still accomplish the online SALN.
- a.2. In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital property, if there are any.
- a.3. The change of civil status of the declarant after December 31 of the preceding year shall not affect the nature of the properties declared.
- a.4. 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.
- a.5. 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.

b. Asset, Liabilities, and Net Worth

- b.1. 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.



- b.2. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.
- c. Real Properties
 - c.1. The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years of age and living in the declarant's household. Furthermore, real properties already covered by a deed of sale, inherited or subject of an extra-judicial settlement of estate but not yet titled under declarant's name shall also be disclosed.
 - c.2. 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.
- d. Personal Properties
 - d.1. 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.
 - d.2. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his/her share in the property.
 - d.3. With regard to properties subject to a contract to sell, the amount already paid shall be declared as personal property.
 - d.4. 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.
- e. Liabilities
 - e.1. Under liabilities, the nature of liability, name of creditors and the outstanding balance shall be indicated. The outstanding balance refers to the amount of money that is still due as of December 31 of the preceding calendar year.
- f. Financial and Business Interest
 - f.1. The declarant, including that of his/her spouse and unmarried children below eighteen (18) years of age living in declarant's household, shall declare their existing interest or connection in any business enterprise or entity, aside from income from government. They shall also indicate the business address, nature of business interest and/or financial connection, and date of acquisition of interest or connection.
- g. Relatives in Government
 - g.1. The declarant shall disclose his/her relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity. The disclosure shall also state his/her relationship with the relative, the position of the relative, as well as the name of office/agency and address.
 - g.2. In case the declarant and his/her spouse jointly file their



SALN, they shall indicate all their relatives within the fourth civil degree, either by consanguinity or affinity, and shall include the above-mentioned information.

- h. Other Matters
 - h.1. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.
 - h.2. If the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.
 - h.3. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.
3. When to file SALN (Omnibus Rules, Rule VII, Section 1b):
 - a. Employee: On or before 30 April of every year in which the statement must be reckoned as of the end of the proceeding year
 - b. New Employee: Within thirty (30) days after hiring, statements must be reckoned as of his first day of service
 - c. Separated Employees: Within thirty (30) days after separation from service, statements must be reckoned as of his last day
4. Failure to submit SALN

Failure of an official or employee to submit his/her SALN in accordance with the procedure and within the given period and failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN shall be ground for disciplinary action.

The offense of failure to file SALN is sanctioned under Section 8 of R.A. No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, and shall be punishable by:

- | | |
|-----------------|--|
| First Offense: | Suspension for one (1) month and one (1) day to six (6) months |
| Second Offense: | Dismissal from service. |

References:

- The Civil Service Laws and Rules (Book V of the Executive Order 292 and its Omnibus Rules, as amended)
- CSC Guidelines in the filling out of the Statements of Assets, Liabilities and Net Worth (SALN Form)

III. Pre requisites

- A. Personnel was able to encode and generate previous SALN.

IV. Procedure

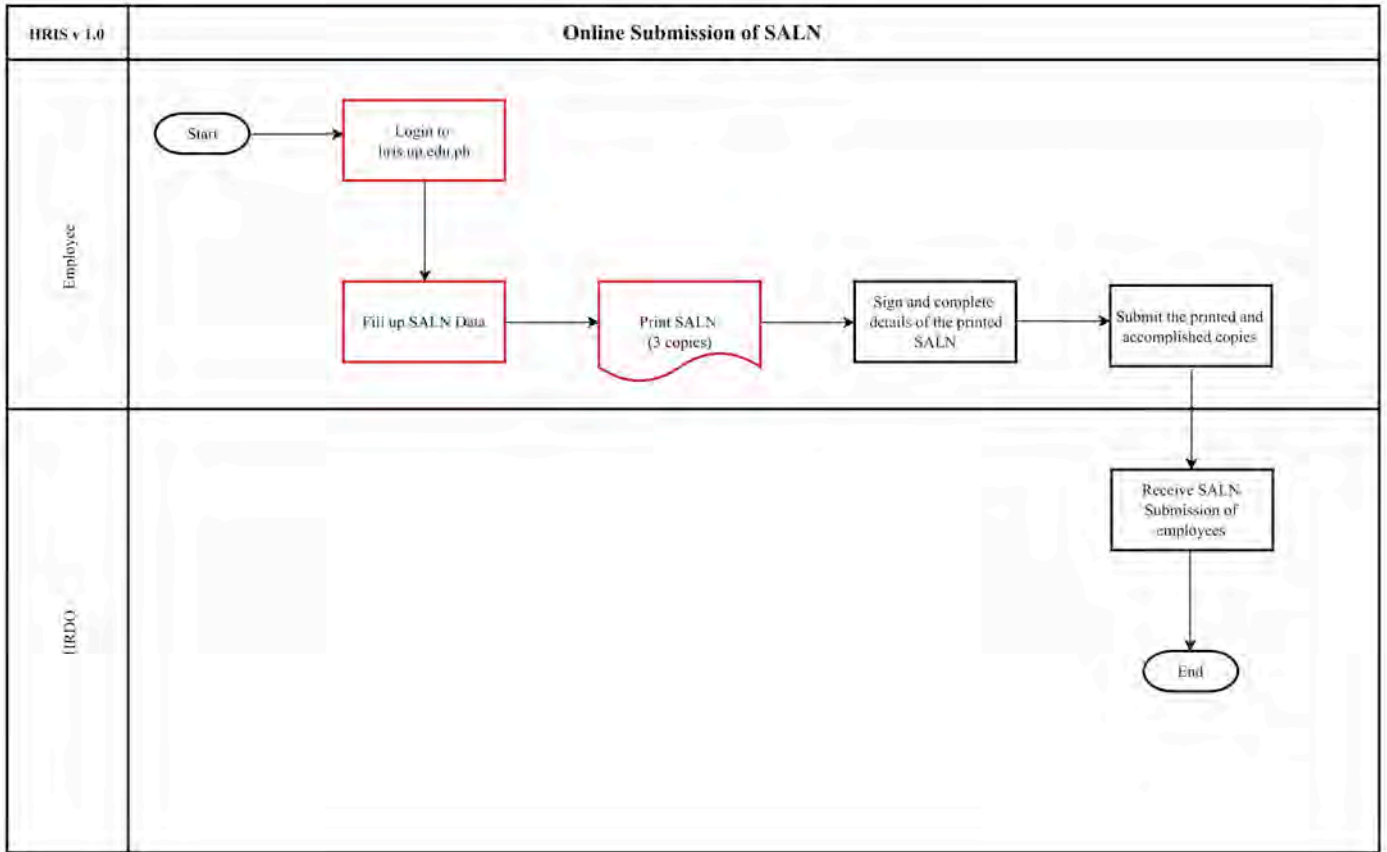
- A. Login to **hris.up.edu.ph** using his/her account.
- B. Update SALN data.
 1. On the Main Menu section, go to the **UP Employee Self Service** and click the **SALN** Folder, then **SALN**.
 2. Update data on the following SALN sections:
 - a. **SALN Assets**
 - b. **SALN Business Interest and Financial Connections**
 - c. **SALN Liabilities**
 - d. **SALN Relatives in the Government Service**



3. Click the **Next** button and then **Submit**.
- C. Print SALN.
1. On the Main Menu section, go to the **UP Employee Self Service** and click the **SALN** folder then **Print SALN**
 2. Input the "**As of Date**", then click the **Submit** button.
 3. The system will prompt the processing of request with the Request ID. Click the **Ok** button.
 4. Request Summary Table will display the status of the request. Once the status is **Completed**, click the icon at the **Output** column to view the accomplished SALN. If the status is not Complete, click the Refresh button.
 5. Print three (3) copies of the SALN. Note that it should be back-to-back printing.
- D. Complete the details of your SALN by affixing the following:
1. Date
 2. Signature
 3. Government Issued ID details
 4. If applicable, the signature of the spouse and government issued ID details. Note that per CSC Memorandum Circular No. 20, s. 1994 dated May 31, 1994, spouse should sign the SALN even if he/she is not a government employee.
- E. Submit three (3) copies of printed SALN to HRDO.



V. Process Flow



Process done via HRIS

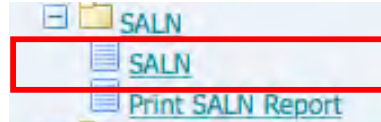
Legend:




VI. How to Accomplish & Print Online SALN


A. Accomplish SALN


1. Log in to hris.up.edu.ph
2. On the **Main Menu** section, go to the **UP Employee Self Service** and click the **SALN Folder** then **SALN**.






3. Fill out the data on the following SALN sections by clicking the  button for new entries.


- a. Fill out the SALN Assets then click .


* As of:	31-Dec-2014	
* Type of Assets	<input type="text"/>	
* Description (e.g. house and lot, condominium)	<input type="text"/>	
* Year Acquired	<input type="text"/>	
* Acquisition Cost/Amount	<input type="text"/>	
Real Property Kind (e.g. residential, commercial)	<input type="text"/>	
Real Property Location	<input type="text"/>	
Real Property Assessed Value	<input type="text"/>	
Real Property Current Market Value	<input type="text"/>	
Real Property Mode of Acquisition	<input type="text"/>	

- b. Fill out the SALN Business Interest and Financial Connections fields, then click .

* As of:	31-Dec-2014	
* Name of Entity/Business Enterprise	<input type="text"/>	
* Business Address	<input type="text"/>	
* Nature of Business &/or Financial Connection	<input type="text"/>	
* Date of Acquisition of Interest or Connection	<input type="text"/>	

- c. Fill out the SALN Liabilities page, then click .

* As of:	31-Dec-2014	
* Nature	<input type="text"/>	
* Name of Creditors	<input type="text"/>	
* Outstanding Balance	<input type="text"/>	

- d. Fill out the SALN Relatives in the Government Service details, then click .



* As of: 31-Dec-2014

* Name of Relative

* Relationship

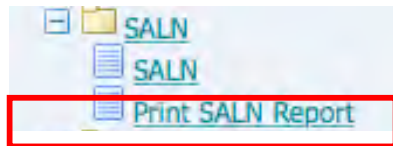
* Position

* Name of Agency/Office and Address

4. After completing all the entries, click the **Next** button then the **Submit** button.

B. Print SALN

1. On the **Main Menu** section, go to the **UP Employee Self Service**. Click the **SALN Folder**, then select **Print SALN Report**.



2. Type the **“As of Date”** then click **Next** button.

Schedule Request: Parameters

* Indicates required field

Program Name **UP HR SALN**

Request Name

* As of

Cancel Step 1 of 3 Next

3. On the Schedule Request Layout page which will determine the out file type of the accomplished SALN, click **Next**.

Schedule Request: Layout

Program Name **UP HR SALN**

Request Name

Layout Setting

*For Language	*Template Name	*Template Language	*Format
American English	UP HR SALN RTF	English: United States	PDF

Cancel Back Step 2 of 3 Next

4. On the Schedule Request Layout Review page, click **Submit**.



Schedule Request: Review

Cancel Back Step 3 of 3 Submit

Name

Concurrent Program Name **UP HR SALN**
 Request Name
 Operating Unit

Language Settings

Language Territory Numeric Character
 American English United States

Parameters

As of **31-Dec-2014**

Layout

Layout Settings

For Language Template Name Language Output Format
 American English UP HR SALN RTF English: United States PDF

Cancel Back Step 3 of 3 Submit

- The page will display that the request is being scheduled with the Request ID.

Click the **Ok** button.

Information
 Your request for UP HR SALN has been scheduled. The Request ID is 1123975

OK

- The next page will display the status of the request.
 - If the status is not yet complete, click the **Refresh** button to refresh the page.

Requests Summary Table

Refresh

Request ID	Name	Phase	Status	Scheduled Date	Details	Output	Republish
1123975	UP HR SALN	Completed	Error	29-Oct-2015 14:44:59			

- Once the status is Complete, click the icon under the Output column.

View Last 24 hours **Go** **Search** **Submit Request**

Requests Summary Table

Refresh

Request ID	Name	Phase	Status	Scheduled Date	Details	Output	Republish
1124385	UP HR SALN	Completed	Normal	29-Oct-2015 15:56:34			



C. Print the SALN report in three copies and affix the following:

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: _____

Government Issued ID: _____

ID No.: _____

ID No.: _____

Date Issued: _____

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)

D. Submit three (3) copies of the accomplished form to the HRDO.

Revised as of January 2015
Per CSC Resolution No. 1500088
Promulgated on January 23, 2015

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH
As of **31 December 2014**
(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: _____ AGENCY/OFFICE: _____
ADDRESS: _____	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
N.A.	N.A.	N.A.

ASSETS, LIABILITIES AND NETWORK
(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)