



PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS

(Headquarters Philippine Coast Guard)

139 25th Street, Port Area

Manila

HPCG / CGIAS

09 June 2017

CIRCULAR

NUMBER 09 – 17

**REVISED GUIDELINES AND PROCEDURES IN THE FILING OF
STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN)
AND FOR OTHER PURPOSES**

I. AUTHORITY

A. Section 17, Article XI of the 1987 Constitution of the Philippines;

B. Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) and its Implementing Rules and Regulations (IRR); and

C. Republic Act No. 9993 (PCG Law of 2009) and its IRR.

II. REFERENCE

A. Civil Service Commission (CSC) Number 060231 on the subject: Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth (SALN) and Disclosure of Business Interest and Financial Connections dated 01 February 2006;

B. CSC Memorandum Circular Number 10, s. 2006 to: All Heads of Departments, Bureaus, Offices and Agencies of the National and Local Governments, State Colleges and Universities, Including Government – Owned and Controlled Corporations with Original Charters on the subject: Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Network and Disclosure of Business Interest and Financial Connections dated 17 April 2006;

C. CSC Resolution Number 1300173 promulgated on 24 January 2013 on the Subject: Use of the SALN form (for the Year 2012 and Onwards) dated 24 January 2013;

D. Guidelines in the Filling Out of the SALN (SALN Revised 2013);

E. CSC Memorandum circular No. 03 s. 2015 to: All Heads of Constitutional Bodies; Departments; Bureaus and Agencies of the National Government; Local Government Units; Government Owned or controlled Corporations; and State Colleges and Universities on the subject: Amendment to CSC Memorandum Circular No. 2, s. 2013 (Revised Statement of Assets, Liabilities and Net Worth [SALN] form); and

F: HPCG/CGIAS Memorandum Circular Number 06-16 dated 30 August 2016 (Guidelines and Procedures on Disposition of Violations of Code of Conduct and Discipline for PCG Uniformed Personnel).

III. PURPOSE

This Circular prescribes the guidelines and procedures in the filing of SALN by PCG Uniformed Personnel as well as the respective responsibilities of the Concerned Units / PCG Uniformed Personnel with provisions for the offenses and corresponding penalties for the violations thereof.

IV. SCOPE AND COVERAGE

This Circular shall apply to all PCG Uniformed Personnel who are in the active PCG Service including PCG Uniformed Personnel who are newly separated from the PCG Service; but, only for the purpose of submission of their SALNs as required herein.

V. DEFINITION OF TERMS

For purposes of this Circular, the following words and phrases shall be defined as:

A. Acquisition cost – refers to 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;

B. 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;

C. Assets - refer 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;

D. Balae –refers to the parent of the declarant's son – in-law or daughter – in-law;

E. Bilas – refers to the declarant's brother – in-law's wife or sister – in-law's husband;

F. Business Interest – refers to the declarant's existing interest in any business enterprise or entity, aside from his/her income from government;

G. Capital property - refers to the properties exclusively owned by the husband;

H. Consanguinity – refers to a relationship by blood from the same stock or common ancestor;

I. Commander – refers to the Commander of Mother Units;

J. Financial Connections – refer to a 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;

K. Improvements – refers 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;

L. Incomplete Data– refers to: unfilled data where not marked; no pagination; no signature of co – declarant / spouse; no signature of Administering officer; and no check mark in the option box for joint, separate or not applicable;

M. Insubordination – refers to willful disobedience of the reasonable order of a person in authority;

N. Inso – refers to appellation for the wife of an elder brother or male cousin;

O. Liabilities – refer to financial liability or anything that can result to a transfer or disposal of an asset;

P. Mother Unit – refers to all Functional Commands, Major Operating Units (Districts), Major Support Commands, Technical Units, Special Units, and PCG Bases;¹

Q. Net Worth – refers to the sum of all assets (real and personal) less total liabilities;

R. Outstanding Balance – refers to the amount of money that one still owes on the loan;

S. Paraphernal property - refers to the properties exclusively owned by the wife;

T. 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;

U. PCG Uniformed Personnel – shall include all PCG Officers, PCG Non – Officers, Probationary Ensign, Cadet or Cadettes, Candidate Coast Guard Officers, Candidate Coast Guardsman, and Draftees. May also include separated PCG Uniformed Personnel; but, only for the purpose of submission of their SALNs as required herein;

V. Real Properties – refers to properties which are immovable by nature (i.e., residential, commercial, agricultural, industrial, or mixed); land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like;

W. Separation from the PCG Service – includes retirement, resignation, or dismissal from the PCG Service; and

X. Statement of Assets, Liabilities, and Net Worth (SALN) – refers to the declaration of assets (i.e., land, vehicles, etc) and liabilities (i.e., loans, debts, etc), including business and financial interests, of PCG personnel, of his or her spouse, and of his or her unmarried children under eighteen (18) years old still living in their parent's households.

¹List of PCG Units(Annex "1")

VI. GUIDELINES IN THE FILING OF SALN²

A. Who are required to file SALN

All PCG Uniformed Personnel, including those who are newly separated from the PCG Service, shall be required to file their respective SALNs.

B. Number of SALN Copies

Four (4) Original Copies shall be submitted and distributed as follows:

- a. One (1) to Ombudsman;
- b. One (1) to CGIAS;
- c. One (1) to Administrative and Personnel Officer of the Mother Unit; and
- d. One (1) for personal copy duly signed and dated by the Administrative and Personnel Officer/Receiving Personnel Staff.

C. Periods for filing of SALN

1. Within thirty (30) days after appointment as member of the PCG;
2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and
3. Within thirty (30) days after separation from the PCG Service, statements of which must be reckoned as of his / her last day of office.

D. Rules in Accomplishing the SALN³

E. Where to file the SALN

1. PCG Level

a. All PCG Uniformed Personnel, including those assigned in PCG Bases, shall file their SALNs in the Administrative and Personnel Office where they are assigned.

b. All PCG Uniformed Personnel assigned in Units / Offices at Headquarters Philippine Coast Guard (HPCG) shall file their SALNs with the Administrative and Personnel Officer of their respective Units / Offices.

c. All PCG Uniformed Personnel assigned aboard PCG and Bureau of Fisheries and Aquatic Resources (BFAR) Vessels shall file their SALNs with the Administrative and Personnel Officer of the Vessel.

d. All PCG Uniformed Personnel under the Operational Control of another Unit shall file their SALNs with their respective Mother Units.

2. Appropriate Government Agencies⁴

F. Procedures for filing of SALN

²Refer to the Revised SALN Form 2015(Annex 2)

³Refer to Guidelines in Accomplishing the SALN Form(Annex "3")

⁴Refer to Table of Submission of SALNs(Annex "4")

1. Within thirty (30) days after appointment as member of the PCG

a. The Chief of Coast Guard Staff for Human Resource and Management, CG – 1 shall require all newly appointed members of the PCG to submit their respective SALNs within the herein period and before they are allowed to report to their Unit assignments.

b. The CG – 1 shall then furnish to the Commander, Headquarters Support Group (HSG) a complete list in alphabetical order of all PCG Uniformed Personnel who have been newly appointed as members of the PCG Service together with three (3) original copies⁵ of each of their respective SALNs.

c. The Commander, HSG shall then transmit the above – mentioned list and one (1) original copy of the SALNs to the appropriate Government Agency. Thereafter, the Commander, HSG shall furnish to the CGIAS a copy of the transmittal letter to the appropriate Government Agency duly received by the said Agency with one (1) original copy of the SALNs for record and reference purposes.

2. On or before 30 April of every year thereafter

a. The Commander shall issue an Order / Directive to all PCG Uniformed Personnel under his / her command to submit to the Administrative and Personnel Office of the Unit their respective SALNs on or before 30 April of the current year.

b. The Administrative and Personnel Officer shall evaluate the immediately above – mentioned submitted SALNs and report to the Commander not later than the 5th day of May the PCG Uniformed Personnel who:

- 1) Filed their SALNs with complete data;
- 2) Filed their SALNs with incomplete data; and
- 3) Did not file on or before 30 April.

c. For those falling under the immediately preceding items 2 and 3, the Commander shall issue a Memorandum directing the concerned PCG Uniformed Personnel to re – submit their corrected SALNs or submit the same, as the case may be, within thirty (30) days from receipt thereof. The Memorandum shall be served to the concerned PCG Uniformed Personnel preferably by personal service; otherwise, service shall be to the last known address by a licensed courier service or registered mail with return card.

d. Immediately after the expiration of the thirty (30) day notice, the Administrative and Personnel Officer shall prepare in alphabetical order a list of all PCG Uniformed Personnel indicating those who submitted and did not submit SALNs.

e. The Commander shall transmit to the appropriate Government Agency the previously mentioned list together with the SALNs of all PCG Uniformed Personnel under his / her command to the appropriate Government Agency / Office on or before 30 June of the same year.

⁵ The original copies under Title VI Para B (a – c) are to be furnished to the HSG.

f. All Commanders and other PCG Officers with the rank of Commodore and above shall submit their own SALNs to the HSG for transmittal to the appropriate Government Agency / Office.

g. The Commanders of Units located in HPCG shall transmit to the Headquarters Support Group (HSG) a complete list of PCG Uniformed Personnel under their command and all their SALNs.

h. The Commander, HSG shall be responsible for the submission of the SALNs of all PCG Uniformed Personnel assigned at HPCG, including the SALNs of Commanders and other PCG Officers with rank of Commodore and above, to the appropriate Government Agency.

i. The Commanders of PCG and BFAR Vessels shall transmit to the Headquarters, Coast Guard Ready Force (CGRF) a complete list of PCG Uniformed Personnel under their command and all their SALNs. The Commander, CGRF shall be responsible for the submission of the SALNs of all the aforementioned PCG Uniformed Personnel to the appropriate Government Agency.

j. The Commanders shall then furnish to the CGIAS the following:

1) A complete list of PCG Uniformed Personnel under their command;

2) One (1) original copy of the respective SALNs of all PCG Uniformed Personnel under their command;

3) Transmittal Letter to the appropriate Government Agency duly received by the said Agency; and

4) Investigation Report, if any.

i. For Unit / Offices located in HPCG and for PCG and BFAR Vessel, the Commander, HSG and Commander, CGRF, respectively, shall be responsible for purposes of the transmittal of immediately preceding items to the CGIAS.

j. The Commander shall conduct Investigation against the PCG Uniformed Personnel who failed to submit or re – submit their corrected SALNs after the expiration of the thirty (30) day notice. This is without prejudice to the authority of the CGIAS to conduct investigations *motu proprio*.

3. Within thirty (30) days after separation from the PCG Service

a. The CG - 1 shall require all PCG Uniformed Personnel applying for separation from the PCG Service to submit a Written Undertaking⁶ subscribed and sworn to before a Notary Public providing that they shall submit their SALNs within thirty (30) days after their separation from the PCG Service and that if they fail to comply with the submission, the Coast Guard Finance Center (CGFC) shall be authorized to withhold their separation benefits.

b. The CG – 1 shall furnish the CGFC and CGIAS a monthly report of all PCG Uniformed Personnel who have been separated from the PCG Service, with the previously mentioned Written Undertaking, for record and monitoring purposes.

⁶ Refer to Sample Format of an **Affidavit of Undertaking(Annex "5")**

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c. PCG Uniformed Personnel who has been separated from the PCG Service shall be primarily responsible to submit their SALNs to their last unit assignment or the CGIAS within the herein period whichever is more convenient to the said separated PCG Uniformed Personnel.

d. If submitted to the last unit assignment, the Commander shall ensure that the same is transmitted to the CGIAS.

e. The CGIAS shall furnish the CGFC a list of separated PCG Uniformed Personnel who submitted their SALNs in compliance herein.

f. The CGFC shall withhold the issuance of the separation / retirement benefits of former PCG Uniformed Personnel who have not complied herein based on the previously mentioned Written Undertaking. For this purpose, the CGFC may refer to the above – mentioned list from CGIAS or require the separated PCG Uniformed Personnel to show their receiving copies of submitted SALNs.

VII. SCHOOLING / TRAINING / TRAVEL ABOARD

A. PCG Uniformed Personnel who are on schooling, training, or travel abroad shall not be exempted with the filing of SALNs.

B. The respective Mother Units of the previously mentioned PCG Uniformed Personnel shall monitor and ensure that they are able to file their respective SALNs.

C. Notices may be sent to the previously mentioned PCG Uniformed Personnel through their respective e – mail addresses.

D. Failure on the part of the previously mentioned PCG Uniformed Personnel to comply with the submission of their respective SALNs may be a ground for their recall.

VIII. LAST KNOWN ADDRESS AND CONTACT DETAILS

All PCG Uniformed Personnel are required to provide to the Administrative Office of their respective units an updated address where memorandum and other notices may be sent to them. They shall also provide updated e – mail addresses and land line phone / cellphone numbers where they can be contacted.

IX. OFFENSES AND PENALTIES

A. Insubordination

1. Failure of the concerned PCG Uniformed Personnel to comply with the Memorandum of the Commander directing him / her to file his / her SALN on or before 30 April of the current year.

2. May be considered as a Less Grave Offense under Para IX (C) [10] of HPCG Circular Number 11 – 14 dated 11 November 2014 (Revised Code of Conduct and Discipline for PCG Uniformed Personnel) or the subsequent amendments of the same.

B. Non – filling of SALN

1. Failure to comply with the Memorandum from the Commander for the filing or re – filing of corrected SALNs within the thirty (30) day period for the aforementioned purpose.

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2. May be considered as a Less Grave Offense under Para IX (C) [19] of the same HPCG Memorandum Circular Number 06 – 16.

C. Neglect of Duty

1. Failure by the Commander to transmit the SALNs of all PCG Uniformed Personnel under his / her Command to the appropriate Government Agency.

2. Failure of the Commander to furnish the CGIAS the items under Title VI Para F (2) (e).

3. May be considered as a Less Grave Offense under Para IX (C) [11] of HPCG Memorandum Circular Number 06 – 16 and be proceeded with in accordance with the said Circular.

D. Violation of other provisions of this Circular

Shall be considered as a violation under the appropriate provisions of HPCG / CGIAS Memorandum Circular Number 06 – 16 and be proceeded with and imposed corresponding penalty under the same Circular.

X. ADMINISTERING OFFICERS OF SALN FORMS

A. Commanders and Commanders of units under the control and supervision of Mother Units who must be Commissioned Officers.

B. The Administrative and Personnel Officers of Mother Units and Administrative and Personnel Officers of Subordinate Units, who must be Commissioned Officers, if authorized and issued with appropriate written orders by their respective Commanders.

XI. ACCESSIBILITY OF SALNS

A. Inspection / Reproduction

1. The SALNs submitted herein shall be made available for inspection at reasonable hours.

2. The SALNs shall be made available for copying or reproduction after ten (10) working days from the time they are filed provided that in photocopying the same, the address will be covered for security of the concerned PCG Personnel.

3. The said SALNs shall be made available to the public for a period of ten (10) years after receipt of the same. After said period, the CGIAS may destroy the same unless needed in an ongoing investigation.

4. The person requesting for the SALNs shall be required to file a written request for the same stating clearly the reason / s for the same.

5. The said request shall be forwarded by the CGIAS to the Office of the Commandant, PCG through proper channels for approval.

6. The CGIAS shall not release the said SALNs without the written approval of the request from the Commandant, PCG except if the requesting parties are authorized law enforcement agents who request the said SALNs in relation to a pending investigation / case.

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7. The person requesting for a copy of the SALNs shall be required to pay a reasonable fee to cover the cost of reproduction, mailing of said SALN, as well as the cost of certification in accordance with appropriate written policy and guidelines of the PCG.

B. Prohibited Acts

It shall be unlawful for any person to obtain or use any SALNs submitted filed under herein for:

1. For purposes contrary to morals or public policy.
2. Any commercial purpose other than by news and communications media for dissemination to the general public.

XII. RESPONSIBILITIES

A. All PCG Uniformed Personnel

In addition to the responsibilities provided in the herein Circular shall:

1. Submit their SALNs on time;
2. Update their mailing address, contact numbers, and e – mail address with their respective Administrative Office; and
2. For PCG Uniformed Personnel processing their papers for separation from the PCG Service, to submit to the CG – 1 a Written Undertaking subscribed and sworn to before a Notary Public providing that they shall submit their SALNs within thirty (30) days after their separation from the PCG Service and that, if they fail to comply with the submission, the CGFC shall be authorized to withhold their separation benefits.

B. Commanders

In addition to the responsibilities provided in the herein Circular shall:

1. Direct and ensure that all newly appointed members of the PCG Service under their respective Commands are able to submit their SALNs within thirty (30) days after their appointment as members of the PCG;
2. Direct and ensure that all PCG Uniformed Personnel under their respective Commands are able to submit their SALNs within the period provided herein;
3. Act as Administering Officers or issue appropriate Order authorizing the Administrative and Personnel Officer to act as Administering Officer;
4. Transmit to the appropriate Government Agencies the SALNs of PCG Uniformed Personnel assigned in the said Unit;
5. Conduct Investigation of violations committed by PCG Uniformed Personnel under their Command; and
6. Furnish to the CGIAS the items provided under Title VI Para F (2) (e).

C. Administrative and Personnel Officer of Mother Unit

In addition to the responsibilities provided in the herein Circular shall:

1. Monitor the preparation and timely submission of the SALNs of all PCG Uniformed Personnel under his / her Office;
2. Provide guidance to PCG Uniformed Personnel in the preparation and filing of SALNs when necessary;
3. Collect all SALNs from all PCG Uniformed Personnel under the Mother Unit and evaluate the same;
4. Act as Administering Officer if issued an Order by the Commander for the said purpose;
5. Prepare the items provided under Title VI Para F (2) (j) for the Commander;
6. Retain one (1) original copy of all the SALNs of PCG Personnel assigned in the Mother Unit for record purposes and maintain the same for at least ten (10) years.

D. Coast Guard Internal Affairs Service

In addition to the responsibilities provided in the herein Circular shall:

1. Transmit to the appropriate Government Agencies the SALNs of PCG Uniformed Personnel assigned in the said Unit;
2. Issue Memorandum directing the PCG Uniformed Personnel in the list submitted by the Commanders indicated to have not filed – refiled their corrected SALNs with the thirty (30) day period for the submission of the same, if necessary;
3. Furnish the CGFC a list of separated PCG Uniformed Personnel who submitted their SALNs; and
4. Retain one (1) original copy of all the SALNs of PCG Personnel for record purposes and maintain the same for at least ten (10) years.

E. Chief of Coast Guard Staff for Human Resource and Management, CG –

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In addition to the responsibilities provided in the herein Circular shall:

1. Submit the SALNs of all PCG Uniformed Personnel assigned in the said office to the HSG;
2. Require all PCG Uniformed Personnel applying for separation from the PCG Service to submit a Written Undertaking subscribed and sworn to before a Notary Public providing that they shall submit their SALNs within thirty (30) days after their separation from the PCG Service and that if they fail to comply with the submission, the CGFC shall be authorized to withhold their separation benefits; and
3. Furnish the CGFC and CGIAS a monthly report of all PCG Uniformed Personnel who have been separated from the PCG Service, with the previously mentioned Written Undertaking, for record and monitoring purposes.

F. Headquarters Support Group

In addition to the responsibilities provided in the herein Circular shall:



1. Collect the SALNs of all PCG Personnel assigned in Units / Offices located at HPCG including those of all Commanders and other PCG Officers with the rank of Commodore and above.

2. Transmit to the appropriate Government Agencies the previously mentioned SALNs.

G. Coast Guard Finance Center

Shall withhold the separation benefits of former PCG Uniformed personnel who failed to submit their SALNs within thirty (30) days after separation from the PCG Service.

XIII. TRANSITORY PROVISIONS

The provisions of this Circular shall have retroactive effect. Provided that, the application of the same shall not prejudice or deny a right previously available to the Respondent.

Updated CSC SALN Forms shall be adopted and made part herein in place of the attached Annex 2.

XIV. REPEALING CLAUSE

HPCG / CGIAS Circular Number 03 – 15 dated 15 June 2015 (PCG Guidelines and Procedures in the Filing of SALN and for other Purposes) is hereby repealed, All other rules and regulations inconsistent with the provisions of this Circular are hereby repealed or modified accordingly.

XV. SEPARABILITY CLAUSE

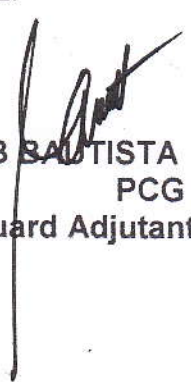
If, for any reason, a provision or part hereof shall be declared illegal, the validity of the other provisions shall not be affected by such declaration.

XVI. EFFECTIVITY

This Code shall take effect fifteen (15) days after its publication by the Coast Guard Adjutant.

BY COMMAND OF COMMODORE GARCIA:

OFFICIAL:


LIEZEL B. BAUTISTA
LCDR PCG
Coast Guard Adjutant

JOSE WILLIAM U ISAGA
CAPT PCG
Chief of Coast Guard Staff

Annexes:

- 1. List of PCG Units*
- 2. Revised SALN Form 2015*
- 3. Guidelines in Accomplishing the SALN Form*
- 4. Table of Submission of SALNs*
- 5. Sample Format of an Affidavit of Undertaking*
- 6. Frequently Asked Questions with Corresponding Answer*



PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS
 (Headquarters Philippine Coast Guard)
 139 25th Street, Port Area
 1018 Manila



Annex 1

CATEGORIES	UNITS
Major Operating Units	CGD National Capital Region-Central Luzon
	CGD Southern Tagalog-Luzon
	CGD Palawan
	CGD Bicol
	CGD Northeastern Luzon
	CGD Western Visayas
	CGD Central Visayas
	CGD Eastern Visayas
	CGD South Western Mindanao
	CGD South Eastern Mindanao
	CGD Northern Mindanao
Functional Units	Marine Environmental Protection Command (MEPCOM)
	Maritime Safety Service Command (MSSC)
	Coast Guard Fleet (CG Fleet)
	Maritime Security and Law Enforcement (MARSLEC)
Major Support Units	Coast Guard Education Command (CGETC)
	Coast Guard Weapons Communication Electronics Information System Service (CGWCEISS)
	Coast Guard Internal Affairs Service (CGIAS)
Technical Units	Coast Guard Medical Service (CGMS)
	Coast Guard Dental Service (CGDS)
	Coast Guard Legal Service (CGLS)
	Coast Guard Chaplain Service (CGCHS)
Special Units	Coast Guard Procurement Service (CGPS)
	Coast Guard Finance Center (CGFC)
	Coast Guard Infrastructure Development Service (CGIDS)
	Coast Guard Special Service Office (CGSSO)
CG Bases	Headquarters Support Group (HSG)
	Coast Guard Base Farola (CGBF)
	Coast Guard Base Taguig (CGBT)

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____
(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:

OFFICE ADDRESS:

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

ASSETS, LIABILITIES AND NETWORTH

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

1. ASSETS

a. Real Properties*

DESCRIPTION (e.g. lot, house and lot, condominium and improvements)	KIND (e.g. residential, commercial, industrial, agricultural and mixed use)	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			(As found in the Tax Declaration of Real Property)		YEAR	MODE	

Subtotal: _____

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal : _____

TOTAL ASSETS (a+b): _____

* Additional sheet/s may be used, if necessary.

2. LIABILITIES*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

NET WORTH : Total Assets less Total Liabilities = _____

* Additional sheet/s may be used, if necessary.

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant / Declarant's spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant's Household)

☐ I/ We do not have any business interest or financial connection.

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Inso)

☐ I/ We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

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: _____

ID No.: _____

Date Issued: _____

Government Issued ID: _____

ID No.: _____

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)



Annex 3

PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS

(Headquarters Philippine Coast Guard)
139 25th Street, Port Area
Manila

GUIDELINES IN ACCOMPLISHING THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

This is to provide PCG Personnel the guidelines in accomplishing their Statement of Assets, Liabilities, and Net Worth.

A. CONTENTS OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

1. BASIC INFORMATION

- a. Spouse who are both PCG Personnel/government employees shall have the option to file their SALN either jointly or separately; tick off the box marked as "Joint Filing" or "Separate Filing".
- b. In case the declarant is single or married but whose spouse is not in the government service, he/she 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 property, if there are any.
- d. The change of civil status of the declarant after December 31 of the proceeding 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 request for a copy of the SALN Form of the declarant, CGIAS 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.

2. ASSETS, LIABILITIES AND NET WORTH

- a. The SALN shall contain a true and complete declaration of assets, liabilities and net worth, including a disclosure of business interests and financial connection of the declarant, his/her spouse and unmarried children below eighteen (18) years old living in his/her household.

Annex 3

- b. It shall also contain a disclosure of the declarant's relatives within the fourth degree of consanguinity and affinity who are in government service.
- c. For the purpose of convenience in the computation of net worth, where the declarant's spouse has capital or paraphernal properties or where the declarant's unmarried children below eighteen (18) years of age living in his/her household have their own properties, the declarant should declare the assets and liabilities of her/his spouse on a separate sheet attached to the SALN Form. For purposes of such declaration, the provision in these guidelines shall likewise apply.
- d. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.

i. REAL PROPERTIES

- a. Declaration of real properties shall include its description, kind, location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, etc. including improvements thereon.
- b. 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.
- c. 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.
- d. Assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.
- e. 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..
- f. 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.
- g. For purposes of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.
- h. The declarant shall indicate those 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 eighteen (18) years of age and living in the declarant's household. However, real properties already covered by a deed of sale, inherited or subject of an extra-judicial settlement if estate but not yet titled under declarant's name shall also be disclosed.

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- i. 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.

ii. PERSONAL PROPERTIES

- a. Declaration of personal properties shall include mode, year and cost of acquisition, the value or amount of said personal properties.
- b. 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.
- c. Personal properties shall also include investments or other assets, such as cash on hand or in bank, negotiable instruments, securities, stocks, bonds, and the like.
- d. 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.
- e. The amount of money/cash in bank to be declared should be the last balance as of December 31 of the preceding year.
- f. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his share in the property.
- g. With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property.
- h. With regard to properties 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 purchased price, and the liability to be declared shall be outstanding balance of the loan as of December 31 of the preceding year.

iii. LIABILITIES

- a. Under liabilities, the nature of liability, name of creditors and the outstanding balance shall be indicated. The outstanding balance shall refer to the amount of money that is still due as of December 31 of the preceding calendar year.

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- b. 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.
- c. Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAGIBIG and others, such as personal. Multi-purpose, salary, calamity loan and the like.

3. COMPUTATION OF NET WORTH

- a. Net worth is the sum of all assets (real and personal) less total liabilities.
- b. In the case of real properties, the acquisition cost shall be used in the computation of the net worth.
- c. In the case of personal properties, the acquisition cost or amount/value of money shall be used in the computation of the total net worth.
- d. Excluded from the computation of real and personal properties are the properties of unmarried children below 18 years of age living in the declarant's household.
- e. If the spouse of the declarant is not a public officer or employee, the latter's paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- f. Community property refers to all the properties owned by the spouses at the time of the celebration of the marriage or acquired thereafter, subject to the exceptions provided for by law (Article 91, Family Code of the Philippines). In the absence of any marriage settlement, the property relations of the spouses shall be governed by the rules on absolute community of property under the Family Code of the Philippines.

The following are excluded from the community property:

- 1) Property acquired during the marriage by gratuitous title by either spouse, and the fruits as well as the income thereof, if any, unless it is expressly provided by the donor, testator or grantor that they shall form part of the community property;
- 2) Property for personal and exclusive use of either spouse. However, jewelry shall form part of the community property;
- 3) Property acquired before the marriage by either spouse who has legitimate descendants by a former marriage, and the fruits, and the fruits as well as the income, if any, of such property. (Article 92, Family Code of the Philippines).

Annex 3

- g. Conjugal property refers to all properties acquired during the marriage, whether the acquisition appears to have been made, contracted or registered in the name of one or both spouses, unless proven to be excluded (Article 116, family Code of the Philippines). This applies when the spouses agreed to be governed by the rules on The Conjugal Partnership of gains under the Family Code of the Philippines.

The following are conjugal partnership properties:

- 1) Those acquired by onerous title during the marriage at the expense of the common fund, whether the acquisition be for the partnership, or for only one of the spouses;
 - 2) Those obtained from the labor, industry, work or profession of either or both of the spouses;
 - 3) The fruits, natural, industrial, or civil, due or received during the marriage from the common property, as well as the net fruits from the exclusive property of each spouse;
 - 4) The share of either spouse in the hidden treasure which the law awards to the finder or owner of the property where the treasure is found;
 - 5) Those acquires through occupation such as fishing or hunting;
 - 6) Livestock existing upon the dissolution of the partnership in excess of the number of each kind brought to the marriage by either spouse; and
 - 7) Those which are acquired by chance, such as winning from gambling or betting. However, losses there from shall be borne exclusively by the loser-spouse. (Article 117, Family Code of the Philippines)
 - 8) Prior to the enactment of the Family Code of the Philippines in 1987, when there is no marriage settlement between the spouses, their property relations are covered by the rules on conjugal partnership of gains.
- h. If the spouse of the declarant is a public officer or employee, but who chose to separately file his/her SALN, his/her paraphernal or capital properties shall not be included in the computation of the declarant's net worth.
- i. In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital properties.

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j. In case of joint filing, the declarant's total net worth and that of his/her spouse shall be the difference between the total assets (real and personal properties) less the total liabilities.

k. Declaration:

- Assets = All real & personal properties including paraphernal & exclusive properties of the spouse & those of unmarried children under 18 years old living in his/her household.

- Liabilities = incurred by declarant, spouse & unmarried children under 18 years old living in his/her household.

l. Summary of Computation of Net Worth (NW):

I. Single

ASSETS less LIABILITIES = NW

II. Married

- both spouses are govt. employees
- joint filing

ASSETS (including paraphernal/capital properties BUT excluding properties of unmarried children below 18 years old)

LESS

LIABILITIES (incurred by declarant, spouse, unmarried children below 18 years old)

III. Married

- both spouses are govt. employees; separate filing
- Spouse is not a govt. employee

ASSETS (excluding paraphernal/capital properties and those of unmarried children below 18 years old)

LESS

LIABILITIES (incurred by declarant, spouse, unmarried children below 18 years old)

4. FINANCIAL CONNECTIONS AND BUSINESS INTERESTS

a. 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.

b. In case there are no existing business interests and financial connections in any business enterprise or entity, the declarant shall tick off the appropriate box in the form.

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- c. Business interests refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government, which years of age living in his/her household.
- d. Financial connection shall also include those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- e. 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.

5. RELATIVES IN THE GOVERNMENT

- a. 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.
- b. 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.
- c. In case the declarant has no relatives in the government within the 4th civil degree of relationship, either by consanguinity or affinity, including bilas, inso and balae, the declarant shall tick off the appropriate.
- d. Relatives in the government refer to the declarant's relatives up to the 4th civil degree of relationship, either by consanguinity or affinity, including bilas, inso and balae.
- e. 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.
- f. 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.
- g. Relatives in the third degree of consanguinity include the declarant's nephew, niece, uncle and aunt. Relative in the third degree of affinity include declarant's nephew-in-law, niece-in-law, uncle-in-law, auntie-in-law.

Annex 3

- h. Relatives in the fourth degree of consanguinity include the declarant's first cousin.

	Consanguinity	Affinity
1st degree	Parents Children	Parents-in-law Children-in-law
2nd degree	Grandparents Grandchildren Brother Sister	Grandparents-in-law Grandchildren-in-law Brother-in-law Sister-in law
3rd degree	Uncle/Aunt Nephew/Niece	Uncle/Aunt-in-law Nephew/Niece-in-law
4th degree	1st Cousin	1st Cousin-in-law

6. OTHER MATTERS

- a. In order to prevent unauthorized insertions or pulling out of pages, pagination shall read as page 1 of number of pages, page 2 of number of pages, and so on.
- b. In case of joint filing, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.
- c. If the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.
- d. In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.
- e. The Administrative Officers shall be authorized to administer oath the SALN Form of PCG Uniformed Personnel. Appropriate written order shall be issued to the concerned Administrative Officer for the said purpose.
- f. The declarant is strictly required to fill all applicable information in the SALN form. Otherwise, such items should be marked with "N/A" or "not applicable"
- g. Filling up of the form may be handwritten, computerized or typewritten provided the signature of the declarant is original. The declarant is required to write legibly if he chose to fill up the form by handwriting.
- h. Additional sheets may be used, if necessary. The additional sheet shall indicate the name of the declarant, his/her position and agency name, the year covered by the SALN, and which shall be signed on each page.
- i. No unnecessary markings shall be made on the form.



Department of Transportation
PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS
 (Headquarters Philippine Coast Guard)
 139 25th Street, Port Area
 1018 Manila



SALN SUBMISSIONS

PCG UNIFORMED PERSONNEL	UNIT LOCATION	AGENCY
1. ADMIRAL VICE ADMIRAL REAR ADMIRAL COMMODORE	Regardless of Location	Office of the President
2. CAPTAIN COMMANDER LIEUTENANT COMMANDER LIEUTENANT LIEUTENANT JUNIOR GRADE ENSIGN ALL NON - OFFICERS	All Units located in Luzon including Palawan	Deputy Ombudsman for Luzon
3. CAPTAIN COMMANDER LIEUTENANT COMMANDER LIEUTENANT LIEUTENANT JUNIOR GRADE ENSIGN ALL NON - OFFICERS	All Units located in Visayas	Deputy Ombudsman for Visayas
4. CAPTAIN COMMANDER LIEUTENANT COMMANDER LIEUTENANT LIEUTENANT JUNIOR GRADE ENSIGN ALL NON - OFFICERS	All Units located in Mindanao	Deputy Ombudsman for Mindanao
5. All PCG Non – Uniformed Personnel	Regardless of Location	Civil Service Commission

REPUBLIC OF THE PHILIPPINES

Sc.

AFFIDAVIT OF UNDERTAKING

I, _____, of legal age, _____, Filipino, and a resident of _____ after having been sworn in accordance with law, depose and say:

That I will _____ from the Philippine Coast Guard (PCG) on _____;

That I undertake to submit my Statement of Assets, Liabilities, and Net Worth (SALN) reckoned as of my last day of office to the PCG within thirty (30) days from the effectivity of my _____ from the PCG;

That in case of failure on my part to comply with my above undertaking, I hereby authorize the PCG Finance Center to withhold the release of all benefits due to me by reason my _____ from the PCG; and

That I have executed this affidavit of my own free will and volition for whatever legal purpose it may serve.

IN WITNESS WHEREOF, I have hereunto set my hand this _____ day of _____, _____ at _____, Philippines.

(Affiant)

SUBSCRIBED AND SWORN TO before me, in _____ this day of _____, _____ by the herein affiant with Identification Card No. _____, issued on _____, and valid until _____.

NOTARY PUBLIC

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of _____;



PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS
(Headquarters Philippine Coast Guard)
139 25th St., Port Area
1018 Manila

FREQUENTLY ASKED QUESTIONS

- Q1. What if my spouse is in abroad or does not want to sign my SALN?**
A1. *You need to execute an affidavit stating the reason or circumstances of the absence of your spouse's signature.*
- Q2. Who shall administer oath?**
A2. *The administrative officer of your assigned unit shall be the one who would administer the oath. In case of those who are in unit afloat, the administering officer shall be the Commander.*
- Q3. What does it mean by joint filing?**
A3. *Joint filing means that spouses are both government employed and they choose to declare all their Assets, liabilities and net worth in just one SALN.*
- Q4. If my spouse chooses joint filing, should I still file my SALN?**
A4. *Yes, by submitting a copy of your spouse's SALN to your assigned unit.*
- Q5. What is separate filing?**
A5. *Separate filing is done when the spouses who are government employees would file their SALNs separately.*
- Q6. What are the properties included in separate filing?**
A6. *Both conjugal and paraphernal or capital properties.*
- Q7. What are the properties included in joint filing?**
A7. *Conjugal, paraphernal and capital properties should be declared (including a list of properties of children who are unmarried, below 18 years old and are still living in the household but excluded their values in computation of net worth).*
- Q8. How do I declare an improvement to the land?**
A8. *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.*
- Q9. Can I declare a property not yet titled or registered under my name, spouse's name, my unmarried children below eighteen (18) years of age and living in my household?**
A9. *Yes, provided these properties are transferred to you or your spouse or to your unmarried children below eighteen (18) years of age and living in your household, by virtue of*