



GUIDELINES IN THE FILING OUT OF THE STATEMENT OF ASSETS, LIABILITIES AND NETWORTH (SALN) FORM

I. PURPOSE

To ensure that Mindoro State College of Agriculture and Technology (MinSCAT) complies with the requirement to accomplish and submit the Statement of Assets, Liabilities, and Net Worth (SALN) as mandated by the 1987 Constitution in order to promote transparency in the civil service and to act as a deterrent against government employees seeking to enrich themselves through illegal means.

II. OBJECTIVES:

The Constitution of the Republic of the Philippines requires public officers and employees to submit, under oath, a declaration of their assets, liabilities, and net worth (SALN) upon assumption of office and every end of the year. In the spirit of transparency and due to the public's right to know their assets, liabilities, net worth, and financial business interests (including their spouses and unmarried children under the age of eighteen (18) who live in their households), the same must be done under oath in order to comply with the law on asset disclosure. Because it is of public importance, it is necessary to establish a review and compliance procedure for its filing and submission, which is accomplished through this guidelines.

III. COVERAGE:

These guidelines shall cover All Personnel of this College holding Plantilla Positions, regardless of employment status.



IV. DEFINITION OF TERMS:
(In alphabetical order)

Acquisition Cost	Amount of money paid to acquire or own something. This also refers to the amount of expenses incurred for the improvements introduced on the real property. For purposes of computing a declarant's net worth, the acquisition cost shall be made the basis thereof.
Affinity	<p>Refers to the relationship of a husband/wife to the blood relatives of his wife/her husband.</p> <p><u>First (1st) degree:</u> Includes the declarant's father-in-law and mother-in-law</p> <p><u>Second (2nd) degree:</u> Includes the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law and grandson-in-law</p> <p><u>Third (3rd) degree:</u> Includes the declarant's nephew-in-law, niece-in-law, uncle-in-law, auntie-in-law</p> <p><u>Fourth (4th) degree:</u> Includes the declarant's first cousin-in-law</p>
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. It includes those within or outside Philippines, whether real or personal, whether used in trade or business
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 Property	Refers to all properties acquired during 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
Consanguinity	<p>Refers to the relationship by blood from the same stock or common ancestor</p> <p><u>First (1st) degree:</u> Includes the declarant's father, mother, son/s and daughter/s</p> <p><u>Second (2nd) degree:</u> Includes the declarant's brother, sister, grandmother, grandfather, grandson and granddaughter</p> <p><u>Third (3rd) degree:</u> Includes the declarant's nephew, niece, uncle, aunt</p> <p><u>Fourth (4th) degree:</u> Includes the declarant's first cousins</p>



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
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, it can be declared 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 Also 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
Net worth	In the sum of all assets (real and personal) less total liabilities



Outstanding Balance	Refers to amount of money which the declarant still owes on his/her loans 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. Also includes investment or other assets, such as cash in bank, negotiable instruments, securities, stocks and bonds
Real Properties	Refer to properties that 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 used and the like
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, Liabilities, and Net Worth

CONTENTS OF SALN FORM:

Basic Information	<ul style="list-style-type: none"> • Spouses that are both public officers and employees shall have the option to file their SALN either jointly or separately • In case that 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" • In joint filing, all real and personal properties shall be declared including paraphernal and capital property, if there is any • The change of civil status of the declarant after December 31 of the preceding year shall not affect of the nature of the properties declared • 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
-------------------	---



	<p>the option to shade the declarant's address for purposes of security</p> <ul style="list-style-type: none"> • Declarant must provide the information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household (legitimate or illegitimate)
<p>Assets, Liabilities and Net Worth</p>	<ul style="list-style-type: none"> • The SALN shall contain true/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 and living in his/her household. Shall also contain a disclosure of the declarant's relatives within the fourth degree of consanguinity and affinity who are in government service • For purposes 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 his/her spouse on a separate sheet attached to the SALN Form, see sample attached. For purposes of such declaration, the provisions in these guidelines shall likewise apply. • Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business. • Assets refer to declarant's real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) year of age living in his/her household. <p>Real Properties</p> <ul style="list-style-type: none"> • 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. • 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.

- 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 a extension or garage, and the like.
- 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 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.
- 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.
- 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.
- 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. However, 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.
- 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.

Personal Properties

- Declaration of personal properties shall include mode, year and cost of acquisition, or the value or amount of said personal properties.



- Personal properties refer 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.
- Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency shall be converted in to 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.
- 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.

Liabilities

- 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.
- Liability refers to financial liability or anything that 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 other, such as personal, multi-purpose, salary, calamity loan and the like.



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

Computation of Net Worth

- Net worth is the sum of all assets (real and personal) less total liabilities.
- In the case of real properties, the acquisition cost shall be used in the computation of the net worth.
- 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.
- 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.
- If the spouse of the declarant is not a public officer or employee, the latter's paraphernal or capital properties shall ne be included in the computation of the declarant's net worth.
- Paraphernal property refers to the properties exclusively owed by the wife.
- Capital property refers to the properties exclusively owned by the husband.
- 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 (Articles 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.
 - a. 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;
 - b. Property for personal and exclusive use of either spouse. However, jewelry shall form part of the community property;
 - c. Property acquired before the marriage by either spouse who has legitimate descendants by a former marriage, and the fruits as well as the income, if any,



	<p>of such property. (Article 91, Family Code of the Philippines).</p> <ul style="list-style-type: none">• 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.<ul style="list-style-type: none">a. 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;b. Those obtained from the labor, industry, work or profession of either both of the spouses;c. 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;d. 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;e. Those acquired through occupation such as fishing or hunting;f. Livestock existing upon the dissolution of the partnership in excess of the number of each kind brought to the marriage by either spouse; andg. Those which are acquired by chance, such as winnings from gambling or betting. However, losses therefrom shall be borne exclusively by the loser-spouse. (Article 117, Family Code of the Philippines) <p>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.</p> <ul style="list-style-type: none">• 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
--	--



	<p>not be included in the computation of the declarant's net worth.</p> <ul style="list-style-type: none"> • In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital properties. • In case of joint filing, the declarant's total net worth and that of his/her spouse shall be difference between the total assets (real and personal properties) less the total liabilities.
<p>Financial Connections and Business Interests</p>	<ul style="list-style-type: none"> • 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. • 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. • Business interests refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government, which shall also include those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household. • 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 his/her household. • 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.
<p>Relatives in Government</p>	<ul style="list-style-type: none"> • 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.

- 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.
- 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 box in the form.
- 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.
- Consanguinity refers to the relationship by blood from the same stock or common ancestor.
- 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.

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 the 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.

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



	<ul style="list-style-type: none">• Bilas refers to a declarant's brother-in-law's wife or sister-in-law's husband.• Inso refers to the appellation for the wife of an elder brother or male cousin.
Other Matters	<ul style="list-style-type: none">• 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.• In case of joint filling, the declarant and his/her spouse shall sign in the spaces provided for just below the certification.• If the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.• In case of non-compliance with the signature of the spouse, an explanation should be attached to the SALN Form for such non-compliance.• The heads of agencies can delegate the authority to administer oath with regard to the SALN Form. The authority to administer oath must be in writing.• Head of agency shall include the head of office and/or the head of regional offices of such agency/office.• 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."• 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.• 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.• No unnecessary markings shall be made on the form.



**GUIDELINES IN THE ACCOMPLISHMENT, REVIEW AND COMPLIANCE PROCEDURES
RELATIVE TO THE SUBMISSION OF THE STATEMENT OF ASSETS, LIABILITIES AND
NETWORTH (SALN) FORM FOR CY 2020**

Pursuant to RA 6713, CSC Resolution No. 1500088 and CSC Memorandum Circular No. 03, s. 2015, all MinSCAT officials and employees are required to submit the 2020 SALN in the accordance with the following general guidelines as supplement to the adopted Guidelines in the Filling-out of SALN:

1. The prescribed SALN Form Revised 2015 must be used as the official form for the purpose.
2. Computerized filling out of the form is highly encouraged. Handwritten may be accepted, provided that the signature of the declarant is required to write legibly if he/she chooses to fill up the form by handwriting.
3. Items not applicable to the filer shall be marked as N/A (Not Applicable). No unnecessary markings shall be made on the forms.
4. Spouses who are both public officers and employees may opt to file their SALN either jointly or separately.
5. In case of joint filing by the declarant spouses who are both in the government service, all real and personal properties shall be declared including 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.
6. In case that the declarant's spouse is not in the government service, or if the declarant is unmarried, the declarant shall tick off the box marked as "Not Applicable" on the top portion of the SALN referring to joint or separate filing of the SALN Form.
7. If the declarant's spouse is not in the government service, the declarant shall still cause him/her to sign the SALN.
8. If the declarant was single during the preceding year and got married at the year of filing of the SALN, the status of the declarant would still be single since SALN Form refers to the preceding year. Hence his/her properties shall still be declared as his/her own, and not community property or the property regime agreed upon at the time of marriage.
9. Spouses who are suspended in fact or legally separated are still considered husband and wife, hence, the declarant's spouse is still required to sign the SALN Form. If the said spouse refuses to sign the declarant's SALN, the declarant simply needs to attached and explanation why no signature of spouse is present in the SALN.



10. The declarant shall provide information required for all his/her unmarried children below eighteen (18) years of age and living in his/her household, whether legitimate or illegitimate
11. It shall also contain a disclosure of the declarant's relatives within the fourth degree of consanguinity and affinity who are in government service.
12. All Campus HRMOs/Staff are directed to submit with the proper endorsement from their respective Campus Directors to the Chairperson of the College Statement of Assets, Liabilities and Networth (SALN) Review and Compliance the duly accomplished SALN Forms for 2020 of employees under their respective campus (*alphabetized*) on or before 30 March 2021.
13. Non-compliance on individual submission of SALNs constitutes violation of reasonable office rules and regulations.

REVIEW AND COMPLIANCE PROCEDURES

1. The HRMOs of three (3) campuses receives SALN submissions from their respective personnel.
2. The HRMO concerned shall facilitate the initial review and checking of the submitted SALNs based upon the prescribed contents under the Republic Act No. 6713 and its Implementing Rules and Regulations (IRR). SALN forms that are inadequately filled out will be returned to the personnel concerned for correction with proper annotations of deficiencies.
3. A through review of all SALNs filed by personnel in accordance with the aforementioned principles, as well as other stipulations specified in the most recent CSC rules on SALN submissions, will be conducted by the College SALN Review and Compliance Committee.
4. Review of all submitted SALNs must be completed by the Review and Compliance Committee not later than 15 April 2021.
5. On or before 15 April 2021, an alphabetical list of employees must be submitted for the following categories of filers;
 - b.1 Filed the SALNs with complete data;
 - b.2 Filed their SALNs, but with incomplete data;
 - b.3 Did not file their SALNs.
6. A memorandum containing the list of filers shall be submitted to the Head of Agency, copy furnished the Civil Service Commission, on or before 30 April 2021 using the prescribed Summary List of Filers of the SALN.



7. A certification accompanying the Summary List of Filers shall also be prepared not later than 15 April 2021.
8. On or before 30 April 2021, hard copies and electronic copies of the duly accomplished SALNs with a certification of complete/full submission of SALNs must be submitted to the Chief, Central Records Division of the Office of the Ombudsman, Agham Road, North Triangle, Quezon City, and to the Civil Service Commission.
9. These guidelines shall take effect immediately

LEVY B. ARAGO JR., Ph.D.

College President

Mindoro State College of Agriculture and Technology