



Republic of the Philippines  
**DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS**  
**OFFICE OF THE SECRETARY**  
Manila

097. 7D PWH  
03-24-2015

March 23, 2015

**DEPARTMENT MEMORANDUM** )

**CIRCULAR NO.** 09 )  
**Series of 2015** 03-24-15 )

**FOR / TO** : Undersecretaries  
Assistant Secretaries  
Regional Directors  
Service Directors  
Bureau Directors  
Project Directors  
District Engineers  
UPMOs Directors  
Others Concerned  
This Department

For information and guidance, attached is a copy of **Civil Service Commission (CSC) Memorandum Circular No. 03** dated February 17, 2015, signed by Acting Chairman Robert S. Martinez, with the **Subject: "Amendment to CSC Memorandum Circular No. 2, s. 2013 (Revised Statement of Assets and Liabilities and Net Worth [SALN] Form)."**

A copy of the said memorandum circular may also be downloaded from the DPWH website: <http://dpwhweb>. If an office cannot access the said DPWH website, a hard copy may be obtained from the Records Management Division (RMD), Human Resource and Administrative Service (HRAS), upon request.

For dissemination to all concerned.

  
**B. ELIZABETH E. YAP, CESO III**  
OIC, Office of Assistant Secretary for Support Services

Encl: CSC Memorandum Circular No. 03, s2015

Cc: Office of the Secretary



MC No. 03, s. 2015

## MEMORANDUM CIRCULAR

**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**

**SUBJECT : Amendment to CSC Memorandum Circular No. 2, s.  
2013 (Revised Statement of Assets, Liabilities and Net  
Worth [SALN] Form)**

Pursuant to CSC Resolution No. 13-00173 dated January 24, 2013, the Commission adopted the revised form of the Statement of Assets, Liabilities and Net Worth (SALN) for year 2012 and onwards and prescribed the corresponding Guidelines in Filling Out the SALN Form.

Under the present structure of the Philippine government, there are certain agencies, offices or corporations that are not identified under Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees. This circumstance brought confusion among agencies, offices as well as public officers and employees as to where their SALNs should be filed or transmitted. Thus, the Commission recognized the need to clarify the proper agencies or offices where particular public officers and employees should file their respective SALNs.

Furthermore, there is also the need to clarify the required disclosure of real property with regard to its location in keeping with the true mandate of public disclosure and transparency.

Thus, the Commission promulgated CSC Resolution No. 1500088 dated January 23, 2015 which adopted the attached Revised SALN Form and the following amendments in the Guidelines in the Filling Out of the SALN Form Beginning CY 2012 (CSC MC No. 10, s. 2013) and CSC Resolution No. 060231 dated February 1, 2006 (CSC MC No. 10, s. 2006):

*In a R.A.C.E. to Serve: Responsive, Accessible, Courteous and Effective Public Service*

*"1. Paragraph B(2)(e) of the Guidelines in the Filling Out of the SALN Form beginning 2012 (Guidelines) is hereby amended to read as follows:*

*"e. Declaration of real properties shall include its description, kind, exact location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, etc. including improvements thereon.*

*"2. Section 5 of CSC Resolution No. 060231 dated February 1, 2006 in relation to paragraph B(7) – Review and Compliance Committee of the Guidelines is hereby amended to read as follows:*

*"Section 5. Transmittal of all submitted SALNs to the concerned agencies on or before June 30.*

*"The Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the concerned offices, as specified below:*

<b>REPOSITORY AGENCY</b>	<b>OFFICERS AND EMPLOYEES</b>
National Office of the Ombudsman	President Vice President Constitutional Officials - Chairpersons of Commission on Audit (COA), Commission on Election (COMELEC) and Civil Service Commission (CSC) - Commissioners of COA, COMELEC and CSC - Ombudsman and his Deputies
Secretary of the Senate	Senators
Secretary of the House of Representatives	Representatives (Congressmen/Congresswomen)
Clerk of Court of the Supreme Court	Justices of the Supreme Court, Court of Appeals, Sandiganbayan and Court of Tax Appeals
Court Administrator	Judges of the Regional Trial Court, Metropolitan Trial Court,

	<i>Municipal Trial Court in Cities, Municipal Trial Court, Municipal Circuit Trial Court, and Shari'a District Courts</i>
<i>Office of the President</i>	<p><i>National executive officials, including, but not limited to the following:</i></p> <ul style="list-style-type: none"> <li>- <i>Members of the Cabinet;</i></li> <li>- <i>Undersecretaries;</i></li> <li>- <i>Assistant Secretaries;</i></li> <li>- <i>Officials in the Foreign Service and;</i></li> <li>- <i>Heads of government owned or controlled corporations with original charters and their subsidiaries and</i></li> <li>- <i>Heads of state colleges and universities</i></li> </ul> <p><i>Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain</i></p> <ul style="list-style-type: none"> <li>- <i>Colonel, Brigadier General, Major General, Lieutenant General and General (Army and Air Force)</i></li> <li>- <i>Captain, Commodore, Rear Admiral, Vice Admiral and Admiral (Navy)</i></li> </ul> <p><i>Officers of the Philippine National Police from the rank of Senior Superintendent</i></p> <ul style="list-style-type: none"> <li>- <i>Chief Superintendent, Director, Deputy Director General and Director General</i></li> </ul> <p><i>Officers of the Philippine Coast Guard from the rank of Commodore</i></p> <ul style="list-style-type: none"> <li>- <i>Commodore, Rear Admiral, Vice Admiral and Admiral</i></li> </ul>
<i>Deputy Ombudsman in their respective region (Luzon,</i>	<i>Regional officials and employees of the following offices:</i>

<p><i>Visayas or Mindanao)</i></p>	<ul style="list-style-type: none"> <li>- Departments, bureaus and agencies of the National Government</li> <li>- Judiciary and Constitutional Commissions and offices</li> <li>- Government owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions</li> <li>- State colleges and universities</li> </ul> <p><i>Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members</i></p> <p><i>City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan / Panlungsod Members and Barangay Officials</i></p> <p><i>Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain</i></p> <ul style="list-style-type: none"> <li>- Lieutenant Colonel, Major, Captain, 1<sup>st</sup> Lieutenant and 2<sup>nd</sup> Lieutenant (Army and Air Force)</li> <li>- Commander, Lieutenant Commander, Lieutenant Senior Grade, Lieutenant Junior Grade and Ensign (Navy)</li> <li>- Other enlisted officers</li> </ul> <p><i>Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent</i></p> <ul style="list-style-type: none"> <li>- Superintendent, Chief Inspector, Senior Inspector and Inspector</li> <li>- Other police officers</li> </ul> <p><i>Officers of the Philippine Coast</i></p>
------------------------------------	--

	<p><i>Guard (PCG) below the rank of Commodore</i></p> <ul style="list-style-type: none"> <li>- Captain, Commander,</li> <li>Lieutenant Commander,</li> <li>Lieutenant, Lieutenant Junior Grade and Ensign</li> </ul>
<i>Civil Service Commission</i>	<p><i>All other officials and employees in the central/main/national offices of the following:</i></p> <ul style="list-style-type: none"> <li>- Departments, bureaus and agencies of the National Government</li> <li>- Judiciary and Constitutional Commissions and offices</li> <li>- Government owned and/or controlled corporations with and without original charters, and their subsidiaries in the regions</li> </ul> <p><i>All other appointive officials and employees of the Legislature</i></p> <p><i>All civilian personnel of the AFP</i></p> <p><i>All other central officers (uniformed personnel) below the rank of Senior Superintendent as well as all non-uniformed personnel of the PNP</i></p> <p><i>All other central officers below the rank of Commodore as well as all civilian personnel of the PCG</i></p>

The foregoing amendments shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

Public officials and employees who have filed or will file their SALNs in compliance with CSC Resolution No. 1300173 dated January 24, 2013 (CSC Memorandum Circular No. 2, s. 2013) prior to the effectivity date of these amendments shall be considered to have substantially complied with the filing of the SALNs for the year 2014. However, public officials and employees who will file their SALNs after the effectivity date of these amendments are mandated to strictly comply with the disclosure of exact location and the use of the attached Revised SALN Form.

Quezon City.

  
**ROBERT S. MARTINEZ**  
Acting Chairman

February 17, 2015

## 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

<b>DECLARANT:</b> _____ (Family Name)      (First Name)      (M.I.) <b>ADDRESS:</b> _____ _____ <b>SPOUSE:</b> _____ (Family Name)      (First Name)      (M.I.)	<b>POSITION:</b> <b>AGENCY/OFFICE:</b> _____ <b>OFFICE ADDRESS:</b> _____ _____ <b>POSITION:</b> <b>AGENCY/OFFICE:</b> _____ <b>OFFICE ADDRESS:</b> _____ _____
--	--

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

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)

## SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of \_\_\_\_\_

(Sample additional sheet/s for the exclusive properties of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household)

NAME:

(Family Name)

(First Name)

(M.I.)

POSITION:

AGENCY/OFFICE:

### ASSETS, LIABILITIES AND NET WORTH

#### 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)	LOCATION	ASSESSED	CURRENT FAIR	ACQUISITION		ACQUISITION COST
			VALUE (As found in the Tax Declaration of Real Property)	MARKET VALUE	YEAR	MODE	

##### b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

#### 2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

### BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

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

## SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of \_\_\_\_\_  
 (Sample additional sheet/s for the declarant)

NAME: \_\_\_\_\_ POSITION: \_\_\_\_\_  
 (Family Name) (First Name) (M.I.) AGENCY/OFFICE: \_\_\_\_\_

### ASSETS, LIABILITIES AND NET WORTH

#### 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)	LOCATION	ASSESSED	CURRENT FAIR	ACQUISITION		ACQUISITION COST
			VALUE	MARKET VALUE	YEAR	MODE	
			(As found in the Tax Declaration of Real Property)				

Subtotal: \_\_\_\_\_

##### b. Personal Properties

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT

Subtotal: \_\_\_\_\_

TOTAL ASSETS (a+b): \_\_\_\_\_

#### 2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: \_\_\_\_\_

### BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

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