



MALACAÑANG
PRESIDENTIAL BROADCAST STAFF-RTVM
(Pampanguluhan Tauhan sa Brodkast-Radyo Telebisyon Malacañang)
MANILA

**REVIEW AND COMPLIANCE PROCEDURE FOR THE SUBMISSION OF THE
SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH**
28 SEPTEMBER 2022

Purpose

The Presidential Broadcast Staff-Radio Television Malacañang (RTVM) requires the full disclosure of the assets, liabilities, net worth, business interests, and financial connections of all its officials and employees, including those of their spouses and unmarried children under eighteen (18) years old at the time of filing and are living in their household.

This issuance prescribes the procedures for the submission and review of the Sworn Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests, and Financial connections (SALN/s) in compliance with the following legal bases and/or mandates:

1. Section 17 of Article XI of the 1987 Constitution

“ A public officer or employee shall, upon assumption of office and as often thereafter as may be required by law, submit a declaration under oath of his assets, liabilities, and net worth. x x x”

2. Section 10 of RA 6713 on the Code of Conduct and Ethical Standards for Public Officials and Employees

“Statements and Disclosure - Public officials and employees have an obligation to accomplish and submit declarations under oath of, and the public has the right to know, their assets, liabilities, net worth and financial and business interests including those of their spouses and of unmarried children under eighteen years of age living in their households.”

3. Civil Service Commission (CSC) Resolution Nos., 1300173¹, 1300455², 15000088³.

Coverage

The provisions of this issuance shall apply to all officials and employees of the RTVM who are holding regular plantilla positions, whether permanent or temporary status.

¹ Dated 24 January 2013 re: Use of the Statement of Assets, Liabilities and Net Worth (SALN) FORM (For the Year 2012 and Onwards)

² Dated 4 March 2013 re: Review and Compliance Committee for the Statement of Assets, Liabilities, and Net Worth (SALN)

³ Dated January 23, 2015 which adopted the Revised SALN Form and the amendments in the Guidelines in the Filling Out of the SALN Form Beginning CY 2012.

Those serving in honorary capacity, laborers and casual, contractual or temporary workers, including but not limited to contract of service personnel in the RTVM are exempted from filing the SALN.

Married couples who are either public officials or employees may file the required statement jointly or separately.

SALN Form

The prescribed SALN Form Revised 2015 is downloadable from the CSC website and shall be accomplished in four (4) original copies.

Contents of the SALN

The declaration in the SALN shall have the following data:

1. Basic information
 - a. Spouses who are both public officers and employees shall have the option to file their SALN either jointly or separately.
 - b. In case the declarant is single or married but whose spouse is not in the government service, they 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 any.
 - d. The change of civil status of the declarant after 31 December of the preceding year shall not affect the nature of the properties declared.
 - e. The declarant shall provide information on their address. However, whenever a third party requests for a copy of the SALN Form of the declarant, the RTVM has the option to shade/redact the declarant's address for purposes of security.
 - f. Declarant must provide the information required for all their unmarried children below 18 years old and living in their household, whether legitimate or illegitimate, as of 31 December of the preceding calendar year.

2. Assets (Real and Personal properties)

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 their spouse and their unmarried children below 18 years old and living in their household, whether legitimate or illegitimate, as of 31 December of the preceding calendar year.

Real properties refer to properties which are immovable by nature (i.e. house and lot, land, building, condominium unit). The declaration of real properties shall include its description, kind, location, assessed value, current fair market value, year and mode of acquisition, acquisition cost as well as improvements made to the said properties.

For purposes of SALN, the following shall be noted and adhered to:

- a. Kind of real properties to be classified according to their use, i.e. residential, commercial, agricultural, industrial, or mixed use, and the like;
- b. Assessed value to refer to the amount indicated in the tax declaration of the real properties involved;
- c. Fair market value to refer to the amount indicated as market value in the tax declaration of the real properties concerned;

- d. Improvements to 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;
- e. 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;
- f. 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;
- g. The declarant shall indicate those real properties which are already titled or registered under their name, the name of their spouse or under the name of their unmarried children below 18 years old and living in the declarant's household as of 31 December of the preceding calendar year. Additionally, 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;
- h. In the case of properties received gratuitously, e.g. donation or inheritance, zero (0) 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 refer to jewelry, personal effects, appliances, furniture, motor vehicles, investments or other assets such as cash on hand, cash in bank, negotiable instruments, securities, stocks, bonds, paid insurance premiums, and the like. The declaration of personal properties shall include the description, year acquired, and acquisition costs or the value/amount of the said personal properties.

For purposes of SALN, the following shall be noted and adhered to:

- a. 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;
- b. 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 31 December of the preceding calendar year;
- c. The amount of money/cash in bank to be declared should be the last balance as of 31 December of the preceding year;
- d. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of their share in the property;
- e. With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property;
- f. 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 31 December of the preceding calendar year.

3. Liabilities

Liability refers to financial liability or anything that can result to the transfer or disposal of an asset. This includes those incurred by the declarant, their spouse, and their unmarried children below eighteen (18) years old who are living in the declarant's household at the time of filing. The declaration of liabilities shall include the nature,

name of creditors, and outstanding balance. For purposes of clarification, this includes personal loans entered into by the declarant.

Outstanding balance shall refer to the amount that is still due as of 31 December of the preceding calendar year.

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

4. Net worth

Net worth is the sum of all assets (real and personal properties) less total liabilities. In computing the net worth, add the acquisition cost of all real properties and the acquisition cost or value/amount of money of all personal properties, the subtract the total liabilities.

Excluded from the computation of real and personal properties are the properties of unmarried children below 18 years old living in the declarant's household as of 31 December of the preceding calendar year.

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.

Paraphernal property refers to the properties exclusively owned by the spouses at the time of the celebration of the marriage or acquired thereafter, subject to the exceptions provided for by law⁴. 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:

- 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 income, if any, of such property⁵.

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 excluded⁶. 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.

⁴ Article 91, Family Code of the Philippines.

⁵ Article 92, Family Code of the Philippines.

⁶ Article 116, Family Code of the Philippines.

If the spouse of the declarant is a public officer or employee, but who chose to separately file their SALN, their paraphernal or capital properties shall not be included in the computation of the declarant's net worth.

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

5. Financial connections

Financial connections refer to the 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. The declaration shall include the financial connections of their spouse and their unmarried children below eighteen (18) years old who are living in their household as of 31 December of the preceding calendar year.

6. Business interests

Business interests refer to the declarant's existing interest in any business enterprise or entity, aside from their income from the government. This shall include those of their spouse's and their unmarried children's below eighteen (18) years old who are living in their household as of 31 December of the preceding calendar year.

7. Relatives working in government

The declarant shall also disclose their relatives in the government service within the fourth civil degree of relationship, either by consanguinity or affinity. The disclosure shall also state their relationship with the relative, the position of the relative as well as the name of office/agency and address, to the best of the declarant's knowledge and information.

Consanguinity refers to the relationship by blood from a common ancestor while affinity refers to the relationship of a husband to the blood relatives of his wife or of a wife to the blood relatives of her husband.

In case the declarant and their 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 service within the fourth civil degree of relationship, either by consanguinity or affinity, the declarant shall tick the appropriate box in the SALN Form.

Other Matters

1. 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.
2. In case of joint filing, the declarant and their spouse shall sign in the spaces provided for just below the certification.
3. If the spouse is not a public officer or employee, the declarant shall still cause the spouse to sign the SALN.
4. In case of non-compliance with the signature of the spouse, an explanation shall be attached to the SALN Form for such non-compliance.

5. The RTVM Executive Director can delegate the authority to administer oath with regard to the SALN Form. The authority to administer oath must be in writing.
6. The declarant is strictly required to fill all applicable information in the SALN Form. Otherwise, such items shall be marked with "N/A" or "not applicable".
7. Filling up of the form may be handwritten, computerized or typewritten provided the signature(s) of the declarant and the spouse, if applicable, is/are original. The declarant is required to write legibly if they chose to fill up the form by handwriting.
8. No unnecessary markings shall be made on the SALN Form.

Filing and Submission of SALN

The declarant shall file under oath their SALN and submit the same to the Human Resource Management Officer III (HRMO III) under the Administrative and Finance Division:

1. Within thirty (30) days from the date of assumption of office – the SALN must be reckoned as of their first day of service;
2. Within thirty (30) days from the date of separation from the service – the SALN must be reckoned as of their last of office;
3. On or before 30 April of every year thereafter – the SALN must be reckoned as of the end of the preceding year.

The HRMO III shall transmit/submit all original copies (both soft and hard copies) of SALNs received to the repository agencies on or before 30 June of every year unless otherwise specifically and expressly directed by other governing issuances:

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| 1. Executive Director (Presidential Appointee) | - | Office of the President/
Civil Service Commission |
| 2. All RTVM employees | - | Civil Service Commission |

Review and Compliance Committee

The Review and Compliance Committee (RCC) which is composed of one (1) Chairperson and two (2) members are authorized to receive, through the Personnel Section (or its equivalent), the submitted SALN.

The RCC shall conduct a complete review of the submitted SALNs of all RTVM officials and employees. The RCC findings shall include data on whether the SALNs are submitted on time, completely filled-out, and accomplished in the proper form.

In the event a determination is made that a SALN is not so filed, the RCC shall inform the concerned official or employee immediately.

The RCC shall prepare a list of officials and employees who filed their SALN with complete date, those who filed their SALN but with incomplete data, and those who did not file their SALN. This list shall be submitted to the RTVM Executive Director.

The HRMO III shall submit to the concerned office (e.g. Civil Service Commission) original copies of the dully accomplished and reviewed SALNs, together with the digital copies. The final summary of filers, non-filers, and those who filed but with incomplete data or used the wrong form, listed in alphabetical order, shall also be submitted.

Ministerial Duty of the RTVM Executive Director to Issue Compliance Order

Within five (5) days from receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the RTVM Executive Director to issue an Order requiring those who have incomplete data in their SALN to correct/supply the desired information and those who did not file/submit their SALN to comply and take the necessary corrective action within a non-extendable period of two (2) weeks from receipt of such Order.

Assets and/or properties acquired, donated or transferred in the name of the filer for a particular year, but were not declared on their SALN for that year, as the same came to their knowledge only after they have filed, corrected and/or submitted their SALN, must be declared or reflected in their next or succeeding SALN.

Sanctions

Based on the 2017 Rules on Administrative Cases in the Civil Service⁷ and the Code of Conduct and Ethical Standards for Public Officials and Employees⁸, any of the following acts shall be considered as **less grave offense** that is punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense.

1. Failure of an official or employee to file and submit their SALN;
2. Failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative(s) in the government in their SALN.

Disposal of SALNs

The SALNs may be destroyed after the period indicated in the RTVM's approved and prevailing Records Disposition Schedule unless needed in an-ongoing investigation.

Repealing Clause

All previous issuances pertaining to the SALN Form and its guidelines, including and in particular issuances that are inconsistent with these Guidelines, are hereby expressly repealed or modified accordingly.

Effectivity

These Guidelines shall be prospective in application and shall take effect immediately and shall remain in force unless revoked, cancelled or superseded by a subsequent issuance.

Approved by:



UNDERSECRETARY FRANZ GERARD R. IMPERIAL
RTVM Executive Director

Some provisions herein are referenced from the Presidential Management Staff – Office of the President (PMS), Development Academy of the Philippines (DAP), Philippine Statistics Authority (PSA), and Philippine Institute of Traditional and Alternative Health Care (PITAH).

⁷ CSC Resolution No. 1701077, Rule 10, Section 50, D.8.

⁸ RA No. 6713, Section 8.