



HEADQUARTERS PHILIPPINE COAST GUARD
(Punonghimpilan Tanod Baybayin ng Pilipinas)
Deputy Chief of Coast Guard Staff for Human Resource Management, CG-1
139 25th St., Port Area
1018 Manila

MEMORANDUM


To : **The Coast Guard Adjutant**

From : **Deputy Chief of Staff for Human Resource and Management, CG-1**

Subject : Publication on Circular regarding PCG Guidelines in the filing of Statement of Assets, Liabilities and Net Worth (SALN) and for other purposes

Date : 10 June 2015

1. This pertains to CPCG approved CG-1 initiated DF dated 09 June 2015 on the proposed Circular on PCG Guidelines and Procedures in the filing of SALN and for other purposes.
2. In this connection, request publication and the widest dissemination of the said Circular.
3. For consideration.



RAMON S LOPEZ
CAPT PCG

12 MAY 2015 50320

DISPOSITION FORM		SECURITY CLASSIFICATION (If any)
FILE NR: DCS-HRM-0515- <u>081</u>	SUBJECT: PROPOSED CIRCULAR ON PCG GUIDELINES IN THE FILING OF STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) AND FOR OTHER PURPOSES, REQUEST FOR	

To: CPCG From: CCGS
Via: DCPCG

DATE: 11 MAY 2015 COMMENT NR
CAPT LOPEZ: ATF:KCGN:CRM:jvm-6113

 CG-1 12 May '15

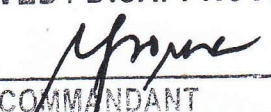
SUMMARY:

1. Reference: Letter from Chairman, TWG for SALN dated 21 April 2015
2. Above reference pertains to the seminar workshop conducted by the Technical Working Group (TWG) on SALN in Tagaytay City on 25 – 27 February 2015 for the purpose of formulating SALN guidelines, procedures, accountability and sanction.
3. The proposed HPCG Circular was formulated and drafted during the said workshop. Wherein, said Circular provides Guidelines and Procedures for the PCG personnel in Filing of SALN and for other purposes. (see attached encl)
4. In line with this, COMMO DANILO M UBALDO PCG, the Chairman of TWG for SALN recommends the consideration and approval of the Proposed Circular on PCG Guidelines and Procedures in the Filing of SALN and for other purposes.
5. In this regard, CG-1 concurs with the recommendations of Chairman, TWG for SALN and further recommends for its approval.

RECOMMENDATION:

6. Approval of para 5.


---ENDONAJR---

<u>9 Jun 15</u> DATE
APPROVED / DISAPPROVED
 COMMANDANT



DEPARTMENT OF TRANSPORTATION AND COMMUNICATIONS
Philippine Coast Guard
Coast Guard Base Farola, Muelle dela Industria
Binondo, 1006 Manila

21 April 2015

From : Chairman, TWG for SALN

To : Commandant, Philippine Coast Guard
(Attn: Deputy Chief of Coast Guard Staff for Human Resource Management, CG-1)

Subj : Approval of Proposed Circular on PCG Guidelines and Procedures in the Filing of Statement of Assets, Liabilities, and Net Worth (SALN) and for other purposes

Ref : HPCG SO # 223 dtd 21 December 2014

Encl : Proposed Circular on PCG Guidelines and Procedures in the Filing of Statement of Assets, Liabilities, and Net Worth (SALN) and for other purposes

1. The herein reference pertains to the Order providing for the designation and composition of the Technical Working Group (TWG) on SALN to formulate guidelines, procedures, accountability and sanction.

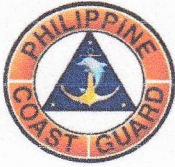
2. Pursuant to the herein reference, the TWG conducted a seminar workshop in Tagaytay City on 25 – 27 February 2015 for the purpose of formulating SALN guidelines, procedures, accountability and sanction. As a result of the said seminar workshop, the Proposed HPCG Circular providing for the PCG Guidelines and Procedures in the Filing of SALN (encl) was formulated and drafted.

3. In this connection, the herein Proposed Circular on PCG Guidelines and Procedures in the Filing of SALN and for other purposes (encl) is submitted for consideration and approval.


DANILO M UBALDO
COMMO PCG

03 JUN 2015

28534



HEADQUARTERS PHILIPPINE COAST GUARD
(Punonghimpilan Tanod Baybayin ng Pilipinas)
COAST GUARD LEGAL SERVICE
139 25th Street, Port Area
Manila, 1018



03 June 2015


CGLS LTR-0615- 64

From : Commander, Coast Guard Legal Service
For : Commandant, Philippine Coast Guard
Via : Deputy Commandant, PCG
Chief of Coast Guard Staff

Subj : Legal Comment on the Proposed Circular on PCG Guidelines and Procedures in the Filing of Statement of Assets, Liabilities, and Net Worth (SALN) and for other purposes, Request for

Ref : Copy of the Proposed Circular on PCG Guidelines and Procedures in the Filing of Statement of Assets, Liabilities, and Net Worth (SALN) and for other purposes

1. Above reference pertains to the referred document from Chief of Coast Guard Staff containing the Proposed Circular on PCG Guidelines and Procedures in the Filing of Statement of Assets, Liabilities, and Net Worth (SALN) and for other purposes, requesting for legal comment.
2. Upon due examination and review of the attached copy of the said document, this Service finds the Proposed Circular on PCG Guidelines and Procedures in the Filing of Statement of Assets, Liabilities, and Net Worth (SALN) and for other purposes to be legally in order and in accordance with the prescribed rules, regulations and guidelines set by the Civil Service Commission in accomplishing SALN. Accordingly, this Service recommends the approval of the same.
3. For consideration and approval.


TERESA GUIA R MONJE
LT PCG

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

HPCG

21 December 2014

SPECIAL ORDERS

NUMBER 223

(E X T R A C T)

1. EDRD of SN2 Gay Lord S Busico 006734 PCG is extended fm 05 Jan 15 to 09 Jan 15.

2. Fol-named Offrs designated to compose the Technical Working Group (TWG) to formulate SALN Guidelines, Procedures, Accountability and Sanction eff as of 17 Dec 14.


	<u>Name</u>			<u>Designation</u>
COMMO	DANILO M UBALDO	O-9110	PCG	Chairman
CAPT	JOEY DAMASO D VELARDE	O-128101	PCG	Member
CDR	IVAN E ROLDAN	O-130593	PCG	Member
LT	ALBERTO T FERRE	O-0345	PCG	Member
ENS	ROJANE B MACARAIG	O-0600	PCG	Member
P/ENS	JERA M DECOLONGON		PCG	Member

3. Commutation of unused lv granted to fol-named Offrs and Non-Offrs eff as of 17 Dec 14 authorized pur to EO 1077, s-86.

	<u>Name</u>		<u>Lv Balance</u>
LCDR	JANE J GESULGON	O-0302 PCG	160 days
LCDR	RODERIK M ELIORAN	O-0304 PCG	150 days
LCDR	LUDOVICO D LIBRILLA	O-0331 PCG	160 days
LCDR	ROSALIE M ABILA	O-0332 PCG	160 days
CPO	Aurelio G Hernandez	788733 PCG	287 days
CPO	Joel F Briagas	791217 PCG	274 days
PO1	Dominador L Soriano	710497 PCG	374 days
PO1	Luisito L Dela Cruz	776442 PCG	276 days

BY COMMAND OF VICE ADMIRAL ISORENA:

OFFICIAL:


 LIEZEL B BAUTISTA
 LCDR PCG
 Coast Guard Adjutant

JOSELITO F DELA CRUZ
 COMMO PCG
 Chief of Coast Guard Staff

DISTRIBUTION:

"B"



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

HPCG / CGIAS

15 June 2015

C I R C U L A R)
NUMBER 03-15)

**PCG 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) Resolution 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, 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, 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, Amendment to CSC Memorandum Circular No. 2, s. 2013 (Revised Statement of Assets, Liabilities and Net Worth [SALN] form); and
- F. HPCG Circular Number 11-14 dated 11 November 2014, Revised 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 including 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 separated PCG Uniformed Personnel 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. Administrative Officer of Mother Units – refers to the designated Administrative Officers of Mother Units;

C. Administrative Officer / Petty Officer-in-Charge (POIC), Administrative Branch of Subordinate Units – refers to the designated Administrative Officers or POIC, Administrative Branch of units under the control and supervision of Mother Units;

D. 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;

E. Assets – refer to the 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;

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

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

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

I. Capital Property – refers to the properties exclusively owned by the husband;

J. CGIAS' List – refers to the list of all PCG Uniformed Personnel who did not submit SALNs and / or have submitted SALNs with incomplete data;

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

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

M. Commander's List – refers to the list of all PCG Uniformed Personnel under his / her Unit indicating those who submitted or did not submit their SALNs;

N. 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;

O. 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;

P. Incomplete Data – refer to unfilled data/entries; no "N/A" for not applicable information; 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.

Q. Insubordination – refers to the willful disobedience to the lawful reasonable order of a person in authority.

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

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

T. Mother Unit – refers to all Functional Commands, Major Operating Units (Districts), Major Support Commands, Technical Units, Special Units, and Coast Guard Bases (*Annex "1" – List of PCG Units*);

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

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

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

X. Personal properties – refer to the 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;

Y. PCG Uniformed Personnel – refer to 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;

Z. Real Properties – refer to the 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;

AA. Separation from the PCG Service – refers to retirement, resignation, or dismissal from the PCG Service; and

BB. 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.

VI. GUIDELINES IN THE FILING OF SALN (*Annex "2" – Revised SALN Form 2015*)

A. Who are required to file SALN

All PCG Uniformed Personnel shall be required to file their respective SALNs.

B. Number of SALN Copies

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

2. The Administrative Officers of Mother Units shall include the copy for the Ombudsman and copy for CGIAS for transmittal to the CGIAS.

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.

For purposes, however, of facilitating the submission requirements to the Office of the Ombudsman by the PCG of the SALNs of all PCG Uniformed Personnel, the Commanders are required to submit the SALNs of all PCG Uniformed Personnel under their Command to the CGIAS on or before 30 March of every 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. Where to file the SALN

The SALN may be filed at the Administrative Office of their respective Units or to the CGIAS, whichever is more convenient to the concerned PCG Uniformed Personnel.

E. Rules in Accomplishing the SALN (refer to Annex "3"– Contents of the SALN Form)

F. Procedures for filing of SALN

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

a. The Deputy Chief of Staff for Human Resource and Management, CG – 1 shall furnish to the concerned Mother Unit a complete list of all PCG Uniformed Personnel who have been newly appointed as members of the PCG Service for monitoring purposes. A copy of the same shall also be furnished to the CGIAS for record purposes;

b. The concerned Commander shall ensure the submission of the SALNs of all the said newly appointed members of the PCG Service to the CGIAS within the herein period;

c. The Administrative Officer of Mother Units / Administrative Officer of Subordinate Units, shall monitor and ensure the compliance of all the said newly appointed members of the PCG Service; and

d. All the said newly appointed members of the PCG Service shall strictly comply with the submission of their SALNs as required herein to the Administrative Office of their respective Units.

2. Before 30 April of every year thereafter

a. The CGIAS shall issue an Order on behalf of the Commandant, PCG not later than 15 January of the current year to all Commanders. The said Order shall require the Commanders to submit the SALNs of all PCG Uniformed Personnel under their command to the CGIAS not later than 30 March of the same year;

b. The Commander shall have the discretion to impose the deadline of submission of the SALNS of all PCG Uniformed Personnel under his / her Command; provided that, he / she is able to submit the SALNs of all the said PCG Uniformed Personnel to the CGIAS on or before 30 March of the same year;

c. The Administrative Officer of Mother Unit and the Administrative Officer / POIC, Administrative Branch of Subordinate Units shall monitor and ensure the compliance of all the said PCG Uniformed Personnel under his / her office with the submission of their respective SALNs in accordance with the directive from the Commander;

d. The Commander shall submit to CGIAS the List of personnel who submitted their respective SALN and enclosing therein the said accomplished SALN of the said personnel. The said List and the accomplished SALN be submitted to the CGIAS on or before 30 March of the same year; and

e. The CGIAS may direct all PCG Uniformed Personnel whose SALNs are not among those submitted by the Commander to submit the same on or before 30 April of the same year.

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 notarized Affidavit of Undertaking 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 (*Annex "4" – Sample Format of an Affidavit of Undertaking*);

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

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

d. If submitted to a subordinate unit, the concerned Administrative Officer / POIC, Administrative Branch of the same shall ensure that the SALNs are properly prepared for transmittal by the Unit Commander to the Mother Unit;

e. The Administrative Officer of Mother Unit shall then ensure that all the said SALNs, including those submitted directly to his / her Office by the separated PCG Uniformed Personnel, are properly prepared for transmittal by their Commander to the CGIAS;

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

g. The CGFC shall withhold the issuance of the separation benefits of former PCG Uniformed Personnel who have not complied herein based on the previously mentioned Affidavit of 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.

G. Evaluation of the Submitted SALNs

1. A Review and Compliance Committee (RCC) composed of a Chairman and two (2) members shall be designated by Commandant, PCG as recommended by the CG-1;

2. The CG-1 shall likewise designate a Head Secretariat and four (4) members of the RCC Secretariat;

3. The RCC shall be responsible in evaluating whether the SALNs submitted under para VI (C) herein were submitted on time, accomplished completely, and / or in proper form;

4. The RCC shall coordinate and furnish to CGIAS the result of their evaluation;

5. Accordingly, the CGIAS shall submit to the Commandant, PCG a list of all PCG Uniformed Personnel who: filed their SALNs with complete data; filed their SALNs with incomplete data; did not file their SALNs, and filed beyond on either the 30 March or 30 April deadline based on the RCC report;

6. The Commandant, PCG may authorize the Commander, CGIAS to issue a Memorandum directing the concerned PCG Uniformed Personnel to submit their SALNs or re – submit their corrected SALNs within thirty (30) days from receipt thereof; and

7. The same Memorandum shall require the concerned PCG Uniformed Personnel to explain their failure to comply with the prior directive of the CGIAS to submit their respective SALNs on or before 30 April of the same year.

H. Non – Filing of SALN / Filing of SALN with Incomplete Data

1. Preparation and Service of Memorandum

a. CGIAS shall prepare the List of personnel who did not file/submit their SALN and those who filed their SALN within incomplete data. said List shall be furnished to each Mother Unit;

b. The CGIAS' List, together with the previously mentioned CGIAS Memorandum in para VI-G(6), shall be furnished to the concerned Mother Units by mail through recognized couriers;

c. Upon receipt of the mail, the Administrative Officer of Mother Unit shall affix signature and date on the CGIAS' List and furnished a scanned copy of the same to the CGIAS through e-mail as receiving copy of the CGIAS;

d. The Administrative Officer of Mother Unit shall serve to the concerned PCG Uniformed Personnel a copy of the aforementioned CGIAS Memorandum and require them to affix their signature and date opposite their respective names in the CGIAS' List as proof of their receipt of the said Memorandum;

e. If the concerned PCG Uniformed Personnel are assigned with Subordinate Units, the Administrative Officer of Mother Unit shall furnish to the said Subordinate Units a copy of the aforementioned list together with the Memorandum;

f. The Administrative Officers / POIC, Administrative Branch of Subordinate Units shall then serve to the concerned PCG Uniformed Personnel a copy of the aforementioned CGIAS Memorandum and require them to sign the CGIAS' List with date opposite their respective names as proof of their receipt of the said Memorandum;

g. The Administrative Officers / POIC, Administrative Branch of Subordinate Units shall ensure that the Mother Unit is duly furnished a copy of the CGIAS' List; and

h. Notwithstanding the above, the CGIAS shall have the option to directly serve the Memorandum to the concerned PCG Uniformed

Personnel preferably by personal service or by recognized courier if the same will be more expeditious, economical, or convenient for the Command.

2. Filing after the Periods required under Para VI (F) herein

a. The concerned PCG Uniformed Personnel, upon receipt of the previously mentioned CGIAS Memorandum shall submit their respective SALNs or re – submit their corrected SALNs within thirty (30) days from receipt of the same to the CGIAS; and

b. In case of non – filing of SALNs, the concerned PCG Uniformed Personnel shall also include an explanation for their failure to comply with the prior directive of the CGIAS to submit the same on or before 30 April of the same year;

VII. SCHOOLING / TRAINING / TRAVEL ABOARD

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

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

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

4. 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. 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;
3. Submit to the CG–1 a Notarized Affidavit of Undertaking 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. Unit 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 a period to be determined by them; provided that, they will be able to submit the same to the CGIAS on or before 30 March of the every year;
3. Submit a Commander's List with the SALNs of all the said PCG Uniformed Personnel to the CGIAS on or before 30 March of the every year; and
4. Submit to the CGIAS the CGIAS' List duly signed and dated by the concerned PCG Uniformed Personnel indicating their receipt of the CGIAS Memorandum.

C. Administrative 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;
4. Prepare the Commander's List for submission of the Commander to the CGIAS;
5. Affix signature and date of receipt on the CGIAS' List and immediately furnish a scanned copy of the same to the CGIAS through e – mail;
6. Immediately serve the CGIAS Memorandum to the concerned PCG Uniformed Personnel who did not file or filed SALNs with Incomplete Data under his / her office further requiring them to affix their signatures with dates opposite their names on the CGIAS' List as proof of their receipt of the said CGIAS Memorandum;
7. Immediately furnish a copy of the CGIAS' List and the CGIAS Memorandum to Subordinate Units for PCG Uniformed Personnel assigned in the said Units; and
8. Immediately prepare a copy of the CGIAS' List upon return of the same by the Subordinate Units for submission by the Commander to the CGIAS.

D. Administrative Officer / POIC, Administrative Branch of Subordinate Unit

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

1. Ensure the submission of the SALNs of all PCG Uniformed Personnel covered by his / her Office not later than the period determined by the Commander;
2. Provide guidance to PCG Uniformed Personnel under his / her office in the preparation and filing of SALNs when necessary;
3. Collect the SALNs from all PCG Uniformed Personnel under his / her office;
4. Prepare a list of all PCG Uniformed Personnel under his / her Office together with the SALNs of all the said PCG Uniformed Personnel for submission to the Commander;
4. Immediately served the CGIAS Memorandum to all concerned PCG Uniformed Personnel who did not file or filed SALNs with Incomplete Data under his / her office further requiring them to affix their signatures with dates opposite their names on the CGIAS' List as proof of their receipt of the CGIAS Memorandum ;
5. Immediately prepare the CGIAS' List for transmittal by the Unit Commander to the Mother Unit.

E. Review and Compliance Committee (RCC)

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

1. Evaluate whether the SALNs were submitted on time, accomplished completely, and / or in proper form upon receipt of the SALN Forms from the CGIAS,
2. Prepare a report of PCG Uniformed Personnel in alphabetical order, who:
 - a) Filed their SALNs with complete data;
 - b) Filed theirs SALNs but with incomplete data;
 - c) Did not file their SALNs, and
 - d) Filed beyond on either the 30 March or 30 April deadline.
3. Coordinate and furnish to CGIAS the result of their evaluation..

F. Coast Guard Internal Affairs Service

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

1. Issue an Order on behalf of the Commandant, PCG not later than 15 January of the current year to all Commanders. The said Order shall require the Commanders to submit the SALNs of all PCG Uniformed Personnel under their command to the CGIAS not later than 30 March of the same year.

2. Prepare the CGIAS' List for each Mother Unit based on the report of the RCC;
3. Submit to the Commandant, PCG the CGIAS' List;
4. Issue a CGIAS Memorandum directing the concerned PCG Uniformed Personnel to submit their SALNs or re-submit their corrected SALNs within thirty (30) days from receipt thereof; and
5. Furnished the concerned Mother Units with a copy of the CGIAS' List together with the CGIAS Memorandum for concerned PCG Uniformed Personnel assigned in the said Mother Units.

G. Deputy Chief of Coast Guard Staff for Human Resource and Management, CG-1

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

1. Issue order for the Chairman and two (2) members of the RCC;
2. Issue order for the Head Secretariat with four (4) members;
3. Furnish a complete list to the CGIAS and respective Mother Units of all PCG Uniformed Personnel who have been newly appointed as members of the PCG service; and
4. 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 said submission, the CGFC shall be authorized to withhold their separation benefits.

H. 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.

X. EFFECTS OF NON – FILING OF SALN / FAILURE TO SUBMIT SALN

A. Non-filing of SALN within thirty (30) days after appointment as member of the PCG

1. Shall be given notice with directive to file not later than thirty (30) days from receipt thereof.
2. Failure to comply with the said directive shall result to Administrative liability for Non-Filing of SALN.

B. Failure to Submit SALN on or before 30 March of the Current Year as directed by the Commander

1. May be considered as an Insubordination.

2. May be considered as a Less Grave Offense under Para IX (C) [10] of HPCG Circular Number 11 – 14 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 appropriate provisions of HPCG Circular Number 11–14 and be proceeded with and imposed corresponding penalty under the same Circular.

XIII. ADMINISTERING OFFICERS OF SALN FORMS

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

2. The Administrative Officers of Mother Units and Administrative Officers of Subordinate Units, who must be Commissioned Officers, if authorized and issued with appropriate written orders by their respective Commanders / Commanders of units under the control and supervision of Mother Units.

XIV. 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;

3. The said SALNs shall be made available to the public for a period of ten (10) years after receipt of the same. After the 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 channel 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.

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; and
2. Any commercial purpose other than by news and communications media for dissemination to the general public.

XV. 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.

XVI. REPEALING CLAUSE

All rules and/or regulations or portion thereof inconsistent with the provisions of this Circular, are hereby repealed or modified accordingly.

XVII. 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.

XVIII. EFFECTIVITY

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

BY COMMAND OF ADMIRAL ISORENA, PCG:

OFFICIAL:

OSCAR C ENDONA JR
CAPT PCG
Chief of Coast Guard Staff


LIEZEL B. BAUTISTA
LCDR PCG
Coast Guard Adjutant *alcalde*

Annexes:

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



DEPARTMENT OF TRANSPORTATION AND COMMUNICATIONS
 PUNONG HIMPILAN TANOD BAYBAYIN NG PILIPINAS
 (Headquarters Philippine Coast Guard)
 139 25th Street Port Area
 Manila

LIST OF PCG UNITS

CATEGORIES	UNITS
Major Operating Units	CGD National Capita Region- Central Luzon
	CGD Southern Tagalog-Luzon
	CGD Palawan
	CGD Bicol
	CGD Northeastern Luzon
	CGD Northwestern 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 and Training command (CGETC)
	Coast Guard Weapons Communications 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)
Special Units	Coast Guard Procurement Service (CGPS)
	Coast Guard Finance Service (CGFS)
	Coast Guard Infrastructure Development Service (CGIDS)
	Coast Guard Special Service Office
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:	_____
ADDRESS:	_____	AGENCY/OFFICE:	_____
	_____	OFFICE ADDRESS:	_____
SPOUSE:	(Family Name) (First Name) (M.I.)	POSITION:	_____
	_____	AGENCY/OFFICE:	_____
	_____	OFFICE ADDRESS:	_____

UNMARRIED CHILDREN BELOW EIGHTEEN (18) YEARS OF AGE LIVING IN DECLARANT'S HOUSEHOLD

NAME	DATE OF BIRTH	AGE
_____	_____	_____
_____	_____	_____
_____	_____	_____

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
			(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)



Department of Transportation and Communications
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. Spouses 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 requests 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 connections of the declarant, his/her spouse and unmarried children below eighteen (18) years old living in his/her household.

- 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.

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 collectivity 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 priced, 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.

- 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).

- 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.

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.

- 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.

- 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.

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 (retire/separate) 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 (retirement/separation) 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 (retirement/separation) 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, bu virtue or*