



**STATEMENT OF ASSETS, LIABILITIES,
AND NET WORTH (SALN)**

Re: Omnibus Rules on the SALN

x-----x

Number: 2500632

Promulgated: 25 June 2025

RESOLUTION

WHEREAS, Section 17, Article XI of the 1987 Philippine Constitution requires public officers and employees to submit upon assumption to the office and during such period as may be required by law, a declaration under oath of their assets, liabilities, and net worth;

WHEREAS, the requirement on the filing of the SALN within thirty (30) days after assumption of office, on or before April 30 of every year thereafter, and within thirty (30) days after separation from the service is likewise found in Section 8 of Republic Act (R.A.) No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees);

WHEREAS, Section 12 of R.A. No. 6713 provides that the Civil Service Commission (CSC) shall have the primary responsibility for the administration and enforcement of the said law, and the authority to promulgate rules and regulations necessary to carry out its provisions;

WHEREAS, the CSC issued the following Resolutions governing the accomplishment and filing of, as well as access to, the SALN:

1. **Resolution No. 1100356 dated 15 March 2011** on the rules on access to SALN;
2. **Resolution No. 1300173 dated 24 January 2013** providing the guidelines for filling out the SALN Form;
3. **Resolution No. 1300174 dated 24 January 2013** updating the provision on review and compliance procedure of the SALN;
4. **Resolution No. 1500088 dated 23 January 2015** clarifying the disclosure of real property and the proper offices or agencies before which public officials and employees shall file their respective SALNs; and
5. **Resolution No. 2400263 dated 05 April 2024** adopting additional guidelines in the filing and submission of the SALN, particularly the use of electronic signature in the SALN, online oath-taking, online filing or submission, and the procedure in the submission to repository agencies of the SALN for the 2023 SALN compliance, in recognition of the importance of the digitalization of its processes;

Bawat Kawani, Lingkod Bayani

WHEREAS, issues and concerns on the SALN were raised during the implementation of the foregoing Resolutions; and

WHEREAS, there is a need to update, consolidate, and harmonize all the existing rules and regulations of the CSC regarding the accomplishment, filing procedure, and submission of, and access to the SALN;

WHEREFORE, the Commission **RESOLVES** to **ADOPT** the attached Omnibus Rules on the SALN together with its annexes to be used in the filing of the SALNs upon its effectivity.


Quezon City.


07ESIGCMBY
06232025
ATTY. MARILYN B. YAP
Chairperson


2025.06.19
14:42:20 +08'00'
ATTY. RYAN ALVIN R. ACOSTA
Commissioner


Digitally signed by Pangulayan
Luis Meinrado Calano
Date: 2025.06.19 16:53:54
+08'00'
ATTY. LUIS MEINRADO C. PAÑGULAYAN, CESO I
Commissioner

Attested by:

For: 
KATHERINE LIMARE-DELMORO
Director IV
Commission Secretariat and Liaison Office