



BONIFACIO DRIVE, SOUTH HARBOR, PORT AREA, MANILA 1018, PHILIPPINES
P.O. BOX 436, MANILA, PHILIPPINES
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January 26, 2018

Francis J.
10 FEB 26 AM 9:33:02

MEMORANDUM

TO : All PPA Officials and Employees
Head Office

FROM : The General Manager

SUBJECT : **SUBMISSION OF THE STATEMENT OF ASSETS, LIABILITIES AND NETWORTH (SALN) FOR CALENDAR YEAR 2017**

Pursuant to the provisions of Section 8 of Republic Act No. 6713 and Section 7 of Republic Act No. 3019, **all public officials and employees are required to properly accomplish and submit four (4) copies of the Revised Form of the Statement of Assets, Liabilities and Net Worth (SALN) for CY 2017, copy attached; or the prescribed SALN Form which could be downloaded at www.csc.gov.ph.**

Married employees, except those whose marriages have been declared null and void; annulled; or those legally separated with finality, shall provide the required information for their spouses, including children below 18 years of age living in the their household regardless of legitimacy or illegitimacy.

In joint filing of spouses, if the declarant-spouse is an official/employee of the PMO or another government agency and the other spouse is working at Head Office, the latter will submit **to the Human Resource Services Division, HRMD, on or before April 6, 2018** a certified true copy of the duly accomplished SALN. It will be the responsibility of both spouses to submit this copy to HRMD which will be the official copy of the non-declarant spouse working at Head Office. It will be included in the lists to be submitted to the CSC Central Office.

For individual and separate declarants in Head Office, four (4) copies of the duly accomplished SALN shall be submitted to the Human Resource Services Division, Human Resource Management Department (HRMD), **not later than April 6, 2018**. The Committee pursuant to PPA Special Order No. 234 - 2015 for Head Office shall review and consolidate the duly accomplished SALN of Head Office officials and employees and shall prepare the alphabetical lists who initially:

(a) filed their SALNs with complete data;

VISION

"By 2020, PPA shall have provided port services of global standards."

MISSION

1. Provide reliable and responsive services in ports, sustain development of communities and the environment, and be a model corporate agency of the government.
2. Establish a mutually beneficial, equitable and fair relationship with partners and service providers.
3. Provide meaningful and gainful employment while creating a nurturing environment that promotes continuous learning and improvement.
4. Establish a world-class port operation that is globally competitive adding value to the country's image and reputation.

- (b) filed their SALNs but with incomplete data; and
- (c) did not file their SALNs.

The above lists will be submitted to the General Manager, copy furnished the CSC Central Office, on or before May 15, 2018. The General Manager, upon receipt of the lists and recommendation of the HRMD Manager, shall issue an Order to complete/supply the required information, correct the data/information initially declared, and refile/resubmit their SALNs, as revised; including those SALNs for initial review **within the non-extendible period of three (3) days from receipt of such Order.**

In filling data/information in the authorized form, if the items are not applicable to the declarant or the latter decides not to give any data/information, the declarant shall write **"N/A or Not Applicable"**. **The SALN form is only considered properly accomplished when all the applicable information/data required therein are provided by the declarant including "N/A" whenever appropriate.**

Only the CSC prescribed form should be submitted to the Human Resource Services Division, HRMD for review. The required oath in the accomplished SALN copies should be subscribed and sworn to before the officials designated in Special Order No. 249-2016. The required information in the accomplished SALN may be handwritten, computerized or typewritten provided the signatures in each of the four (4) copies are original and must be submitted to HRMD **on or before May 31, 2018.** Upon proper acknowledgment, HRMD will return the original/true copy of the SALN to the declarant; one copy for submission to the CSC Central Office **on or before June 15, 2018.** The remaining two (2) copies will be retained by Human Relations Services Division, HRMD.

Failure of an official or employee to submit his/her duly accomplished SALN is punishable under Rule 10, Section 50, Item D, Paragraph 8 of the 2017 Rules on Administrative Cases in the Civil Service (RACCS), with the following penalties:

- **1st Offense - Suspension for one (1) month and one (1) day to six (6) months**
- **2nd Offense- Dismissal from the service**

Attached are copies of the **Guidelines In The Filling Out Of the Statement of Assets, Liabilities and Net Worth (SALN) Form** and the prescribed SALN Form.

For strict compliance.


JAY DANIEL R. SANTIAGO

Enclosures : A/s

00028949



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January 26, 2018

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MEMORANDUM

TO : All PMO Officials and Employees

FROM : The General Manager

SUBJECT : SUBMISSION OF THE STATEMENT OF ASSETS, LIABILITIES AND NETWORTH (SALN) FOR CALENDAR YEAR 2017

Pursuant to the provisions of Section 8 of Republic Act No. 6713 and Section 7 of Republic Act No. 3019, **all public officials and employees are required to properly accomplish and submit three (3) copies of the Revised Form of the Statement of Assets, Liabilities and Net Worth (SALN) for CY 2017, copy attached; or the prescribed SALN Form which could be downloaded at www.csc.gov.ph.**

Married employees, except those whose marriages are declared null and void; annulled; or those legally separated with finality, shall provide the required information in the SALN form, including children below 18 years of age living in the their household regardless of legitimacy or illegitimacy.

In joint filing of spouses in government service, if the declarant-spouse is an official/employee of or another government agency, the declarant will submit **to the Manager, Administrative Division of the PMO on or before April 6, 2018** a certified true copy of the duly accomplished SALN. This copy will be included in the lists to be submitted to the appropriate Regional Office of the Ombudsman.

For individual and separate declarants in the PMO, three (3) copies of the duly accomplished SALN shall be submitted to the Manager, Administrative Division of the PMO **not later than April 6, 2018**. The Committee pursuant to PPA Special Order No. 234 - 2015 for each PMO shall review and consolidate the duly accomplished SALN of PMO officials and employees and shall prepare the alphabetical lists who initially:

- (a) filed their SALNs with complete data;
- (b) filed their SALNs but with incomplete data; and
- (c) did not file their SALNs.

The above lists will be submitted to the Port Manager, copy furnished the appropriate Regional Office of the Ombudsman, on or before May 15, 2018. The

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4. Establish a world-class port operation that is globally competitive adding value to the country's image and reputation.

Port Manager, upon receipt of the lists and recommendation of the Manager, Administrative Division, shall issue an Order to complete/supply the required information, correct the data/information initially declared, and refile/resubmit their SALNs, as revised; including SALNs for initial review **within the non-extendible period of three (3) days from receipt of such Order.**

In filling data/information in the authorized form, if the items are not applicable to the declarant or the latter decides not to give any data/information, the declarant shall write **"N/A or Not Applicable"**. All officials and employees are required to properly fill in legibly, accurately and completely the required information. **The SALN form is only considered properly accomplished when all the applicable information/data required therein are provided by the declarant including "N/A" whenever appropriate.**

Only the CSC prescribed form should be submitted to the Administrative Services Division of the PMO for review. The required oath in the accomplished SALN copies should be subscribed and sworn to before the officials designated in Special Order No. 249-2016. The required information in the prescribed SALN may be handwritten, computerized or typewritten provided the signatures in each copy are original for submission to the PMO **on or before May 31, 2018.** Upon proper acknowledgment, the original/true copy of the SALN is retained by the declarant; the 2nd and 3rd copies must be submitted to the appropriate Regional Office of the Ombudsman and HRMD, respectively, **on or before June 30, 2018.**

Failure of an official or employee to submit his/her duly accomplished SALN is punishable under Rule 10, Section 50, Item D, Paragraph 8 of the 2017 Rules on Administrative Cases in the Civil Service (RACCS), with the following penalties:

- **1st Offense - Suspension for one (1) month and one (1) day to six (6) months**
- **2nd Offense- Dismissal from the service**

Attached are copies of the **Guidelines In The Filling Out Of the Statement of Assets, Liabilities and Net Worth (SALN) Form** and the prescribed SALN Form.

For strict compliance.


JAY DANIEL R. SANTIAGO

Enclosures : A/s

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PHILIPPINE PORTS AUTHORITY

Bonifacio Drive, South Harbor, Port Area, Manila 1018, Philippines, P.O. Box 436, Manila, Philippines
Tel. No. (0632) 527-8356, Fax. No. (0632) 527-4855, http://www.ppa.com.ph



MAR 10 2015

PPA SPECIAL ORDER
No. 234 - 2015

SUBJECT : COMPOSITION OF THE STATEMENT OF ASSETS, LIABILITIES AND NETWORTH (SALN) REVIEW AND COMPLIANCE COMMITTEE OF PPA PERSONNEL

Pursuant to Rule VII of the Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees as amended by CSC Resolution No. 06-0231 dated February 1, 2006 and CSC Memorandum Circular No. 03 s. 2015 dated February 17, 2015 (copies attached), the SALN Review and Compliance Committee of PPA personnel is hereby created composing of the following:

HEAD OFFICE:

- Chairperson - Manager, HRMD
Members - Manager, Human Resource Services Division, HRMD
- Legal Services Department or Authorized Representative
- HRMO, Personnel Relations Section, Human Resource Services Division, HRMD

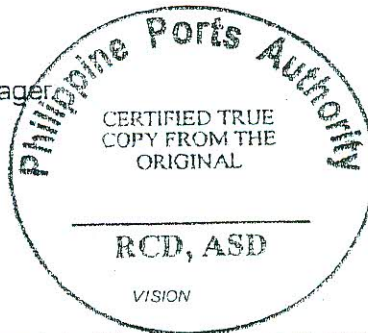
PORT MANAGEMENT OFFICE (PMO):

- Chairperson - Port Manager
Members - Manager, Administrative Division or Authorized Representative
- Attorney IV or Authorized Representative
- HRMO, Administrative Division

The Committee shall evaluate the duly accomplished SALN form to determine whether it was submitted on time, accomplished completely and proper in form

ARMANDO L. GUZMAN
Acting Assistant General Manager
Finance and Administration

Encl: as stated



By 2030, PPA shall have provided globally competitive port service in the Philippines characterized by increased productivity, efficiency, connectivity, comfort, safety, security and environmental sustainability.

MISSION

1. Provide reliable and responsive services in ports, sustain development of community and the environment, and be a model corporate agency of the government.
2. Establish mutually beneficial, equitable and fair relationship with partners and service providers.
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 **PHILIPPINE PORTS
AUTHORITY**

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MAR 11 2016

PPA SPECIAL ORDER
No. 239 - 2016


SUBJECT : **AMENDMENT TO PPA SPECIAL ORDER NO. 234-2015
RE COMPOSITION OF THE STATEMENT OF ASSETS,
LIABILITIES AND NETWORTH (SALN) REVIEW AND
COMPLIANCE COMMITTEE OF PPA PERSONNEL**

In the interest and exigency of the service, PPA Special Order No. 234-2015 is hereby amended to include additional Members as follows to Port Management Offices:

RMD Manager	-	PMO NCR North
	-	PMO NCR South
Administrative Officer IV	-	all Port Management Offices

The committee shall evaluate the duly accomplished SALN form to determine whether it was accomplished completely, proper in form and submitted on time to their respective Deputy Ombudsman Offices per attached CSC MC No. 03 s. 2015, SALN Revised Guidelines Amendment 2015 per OP Memorandum Circular No. 75 and CSC MC No. 04 s. 2016 and Guidelines in the Filling Out of the Statement of Assets Liabilities and Networth Form.

This Order shall take effect immediately.


ARMANDO L. GUZMAN
Acting Assistant General Manager
Finance and Administration

Encl: as stated

By 2020, PPA shall have provided globally competitive port services in the Philippines characterized by increased productivity, efficiency, connectivity, comfort, safety, security and environmental sustainability.

1. Provide reliable and responsive services in ports, sustain development of communities and the environment, and be a model corporate agency of the government.
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MAR 14 2016

PPA SPECIAL ORDER

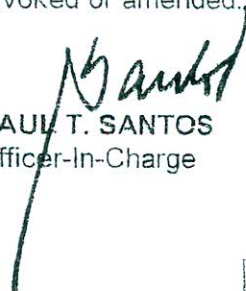
No. 249 - 2016

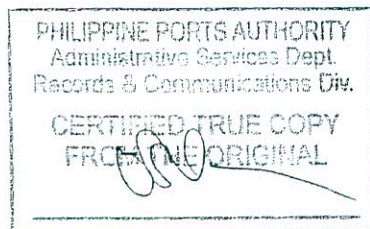
**SUBJECT : DESIGNATING ADMINISTERING OFFICERS TO CY 2015
STATEMENT OF ASSETS LIABILITIES & NETWORTH (SALN)
AND EVERY YEAR THEREAFTER**

In the exigency of service and in accordance with the existing guidelines, pursuant to CSC Memorandum Circular No. 4 s. 2016 and Item III, B No. 6e of the Guidelines in the Filling out of the SALN Form, the following personnel are hereby designated as Administering Officers:

- | | | |
|--|---|-----------------------------------|
| 1. HRMD Manager | - | Head Office |
| 2. RMD Manager | - | PMO NCR North /
PMO NCR South |
| 3. Division Manager A, Administrative Division
or Authorized Representative | - | Port Management Offices
(PMOs) |

This Special Order shall take effect immediately and shall remain in force unless otherwise revoked or amended.


RAUL T. SANTOS
Officer-In-Charge



VISION

By 2020, PPA shall have provided globally competitive port services in the Philippines characterized by increased productivity, efficiency, connectivity, comfort, safety, security and environmental sustainability.

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GUIDELINES IN THE FILLING OUT OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

I. OBJECTIVES

- To enjoin all public officers and employees to declare and submit annually a true, detailed and sworn statement of their assets, liabilities and net worth, including disclosure of business interests and financial connections, and to declare to the best of their knowledge their relatives who are in government service;
- To ensure that the assets, liabilities, net worth, financial connections and business interests of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household are also disclosed.

II. SCOPE

All officials and employees of national and local governments, including state universities and colleges, and government-owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter, shall be covered by these guidelines.

GOCC refers to any agency organized as a stock or nonstock corporation, vested with functions relating to public needs whether governmental or proprietary in nature, and owned by the Government of the Republic of the Philippines directly or through its instrumentalities either wholly or, where applicable as in the case of stock corporations, to the extent of at least a majority of its outstanding capital stock.

Those serving in honorary capacity, laborers and casual or temporary workers are exempted from filing the SALN. However, those holding career positions under temporary status are required to file their SALN.

III. RULES IN ACCOMPLISHING THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

A. APPLICABLE LAW

For purposes of declaring one's assets, liabilities and net worth, the governing law shall be Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees.

B. CONTENTS OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FORM

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, 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 preceding 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, the agency 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 of age living in his/her household. It shall also contain a disclosure of the declarant's relatives within the fourth degree of consanguinity and affinity who are in government service.
- b. For purposes of convenience in the computation of net worth, where the declarant's spouse has capital or paraphernal properties or where the declarant's unmarried children below eighteen (18) years of age living in his/her household have their own properties, the declarant should declare the assets and liabilities of his/her spouse on a separate

sheet attached to the SALN Form, see sample attached. For purposes of such declaration, the provisions in these guidelines shall likewise apply.

- c. Assets include those within or outside the Philippines, whether real or personal, whether used in trade or business.
- d. Assets refer to declarant's real and personal properties, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

REAL PROPERTIES

- e. 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.
- f. Real properties refer to properties which are immovable by nature. For purposes of SALN, the kind of real properties are classified according to their use, that is, residential, commercial, agricultural, industrial, or mixed use and the like.
- g. 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.
- h. Assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.
- i. 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.
- j. 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.
- k. 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.

- l. 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.
- m. The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years of age and living in the declarant's household. However, real properties already covered by a deed of sale, inherited or subject of an extra-judicial settlement of estate but not yet titled under declarant's name shall also be disclosed.
- n. In the case of properties received gratuitously, e.g. donation or inheritance, no acquisition cost shall be declared. However, the fair market value and the assessed value of said properties as found in the tax declaration thereof must be declared.

PERSONAL PROPERTIES

- o. Declaration of personal properties shall include mode, year and cost of acquisition, or the value or amount of said personal properties.
- p. Personal properties refer to jewelry, appliances, furniture, motor vehicles and other tangible/movable properties. This shall also include investments or other assets, such as cash on hand or in bank, negotiable instruments, securities, stocks, bonds, and the like.
- q. 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.
- r. 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.
- s. The amount of money/cash in bank to be declared should be the last balance as of December 31 of the preceding year.

- t. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his share in the property.
- u. With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property.
- v. Properties which are subject of either a chattel or real estate mortgage shall be declared in the SALN Form. The acquisition cost to be declared shall be the actual purchase price, and the liability to be declared shall be the outstanding balance of the loan as of December 31 of the preceding year.

LIABILITIES

- w. 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.
- x. Liability refers to financial liability or anything that can result to a transfer or disposal of an asset. It includes not only those incurred by the declarant but also those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- y. 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.
- z. Outstanding balance refers to the amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

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. Paraphernal property refers to the properties exclusively owned by the wife.
- g. Capital property refers to the properties exclusively owned by the husband.
- h. Community property refers to all the properties owned by the spouses at the time of the celebration of the marriage or acquired thereafter, subject to the exceptions provided for by law (Articles 91, Family Code of the Philippines). In the absence of any marriage settlement, the property relations of the spouses shall be governed by the rules on absolute community of property under the Family Code of the Philippines.

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 as well as the income, if any, of such property. (Article 92, Family Code of the Philippines)
- i. 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 acquired 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 winnings from gambling or betting. However, losses therefrom shall be borne exclusively by the loser-spouse. (Article 117, Family Code of the Philippines)

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.

- j. 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.
- k. In case of joint filing, the total assets of the spouses shall include their respective paraphernal or capital properties.

1. 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.

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 shall also include those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- d. Financial connections refer to declarant's existing connections with any business enterprise or entity, whether as a consultant, adviser and the like, with an expectation of remuneration for services rendered, including those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.
- 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 box in the form.
- 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. Consanguinity refers to the relationship by blood from the same stock or common ancestor.
- f. 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*.¹

Relatives in the first degree of consanguinity include the declarant's father, mother, son and daughter. Relatives in the first degree of affinity include the declarant's father-in-law and mother-in-law.

Relatives in the second degree of consanguinity include the declarant's brother, sister, grandmother, grandfather, grandson and granddaughter. Relatives in the second degree of affinity include the declarant's brother-in-law, sister-in-law, grandmother-in-law, grandfather-in-law, granddaughter-in-law and grandson-in-law.

Relatives in the third degree of consanguinity include the declarant's nephew, niece, uncle and aunt. Relatives in the third degree of affinity include declarant's nephew-in-law, niece-in-law, uncle-in-law, auntie-in-law.

Relatives in the fourth degree of consanguinity include the declarant's first cousin.

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

¹ Definition under RA No. 6713

