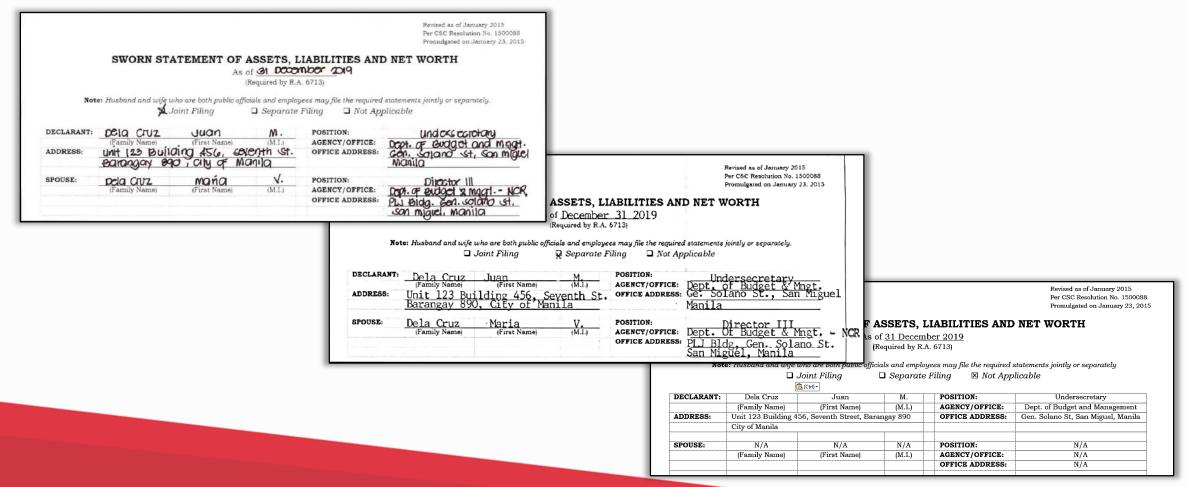


Accomplishment of the Statement of Assets, Liabilities and Net Worth (SALN)

Accomplishment and Filing (1/5)

- ☐ Accomplishment of the SALN form may be handwritten, typed, or computerized
 - Handwriting must be legible



Accomplishment and Filing (2/5)

☐ All information must be supplied. Otherwise, "Not Applicable" or "N/A" must be indicated in the space provided for the same, or in all columns of the first row in the case of tables

DECLARANT:	<u>Dela</u> Cruz (Family Name)	Juan (First Name)	M. (M.I.)	POSITION: AGENCY/OFFICE:	Undersecretary Dept. of Budget and Management
ADDRESS:	Unit 123 Building 45 City of Manila	6, Seventh Street, Bara	angay 890	OFFICE ADDRESS:	Gen. Solano St, San Miguel, Manila
SPOUSE:	N/A (Family Name)	N/A (First Name)	N/A (M.I.)	POSITION: AGENCY/OFFICE: OFFICE ADDRESS:	N/A N/A N/A
UNMARRI	ED CHILDREN BI	ELOW EIGHTEEN	(18) YEAR:	S OF AGE LIVING IN	DECLARANT'S HOUSEHOLD

Accomplishment and Filing (3/5)

Any correction or any entry that is not similarly written/typed/encoded as the other entries (e.q. written entry for a typed SALN, or typed entry for a computerized SALN, or an entry with a different ink color), must be initialed

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 (e.g. lot, house and lot, condominium	KIND (e.g. residential, commercial, industrial,	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	_	UISITION	ACQUISITION COST
and improvements)	agricultural and mixed use)		,	he Tax Declaration of 1 Property)	YEAR	MODE	
House and Lot	Residential	No. 123-A Mayaman St., UP Village, Diliman, QC	1,800,000.00	2,500,00.00	2016	Purchase	1,300,000.00
Lot	Argicultural Mixed Use	Coron Town Proper (North East of Kayangan Lake), Busuanga, Palawan	500,00.00	N/A	2013	Donation	0.00
						Subtotal:	1,300,000.00

Accomplishment and Filing (4/5)

☐ The SALN must have no unnecessary markings

RELATIVES IN THE GOVERNMENT SERVICE

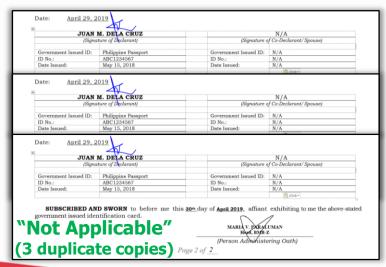
(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and I/We do not know of any relative/s in the government service

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGEN	OFFICE AND A	RESS
Juana S. Makatwiran 🔨	Maternal Aunt	City Judge	Iloilo City Trial Court		
Siak T. Lider	1st coasin	Mayor	Laoag, Ilocos Norte		
Akon D. Magiba	Balae ▲➪\४↔➪▲	Governor	Provincial Government	a wan	

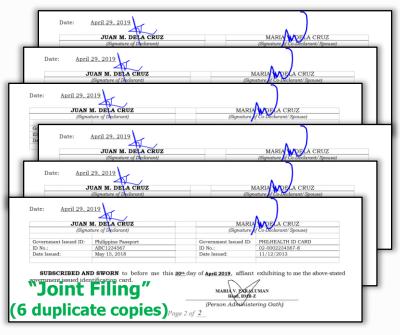
I hereby certify that these are true and correct statements of my assets, liability the business interests and financial connections, including those of my spouse and unmarried children below eighteen (18) years of age living in my household, and that to the best of my knowledge, the above-enumerated are names of my relatives in the government within the fourth civil degree of consanguinity or affinity.

Accomplishment and Filing (5/5)

- ☐ Each official/employee must file his/her SALN in three identical copies, all originally signed by the declarant and co-declarant/spouse using blue ink, and duly signed by the person authorized to administer the oath
 - In the case of joint filing (explained in the succeeding slides), the spouses may accomplish the form and reproduce the same to the number of copies required for both spouses. However, their signature must be original in all copies.







Time of Filing (1/1)

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH As of

(Required by R.A. 6713)

- 1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of official/employee's first day of service;
- 2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and
- 3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of official/employee's last day of office.

Type of Filing (1/2)

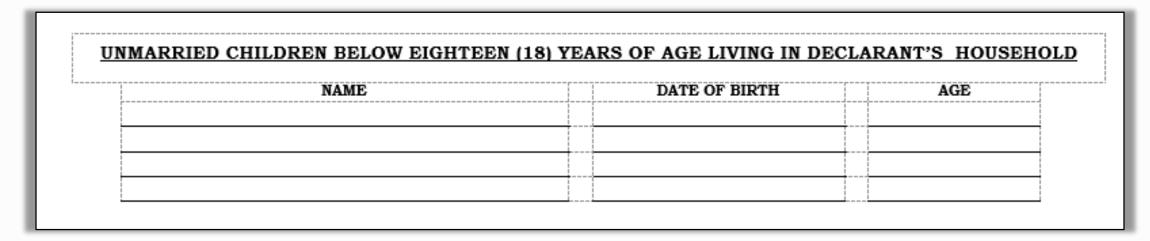
	□ Ja	oint Filing	□ Separate	Filing 🗖 Not Applicable	
DECLARANT:	T			POSITION:	
	(Family Name)	(First Name)	(M.I.)	AGENCY/OFFICE:	
ADDRESS:				OFFICE ADDRESS:	
SPOUSE:				POSITION:	
	(Family Name)	(First Name)	(M.I.)	AGENCY/OFFICE:	
·				OFFICE ADDRESS:	

- ☐ Joint Filing/Separate Filing: If declarant spouses are both public officials/employees:
 - In both cases, the spouses shall declare all their assets, including respective paraphernal and capital properties, if any, their liabilities, business interest and financial connections
 - However, in case of separate filing, paraphernal or capital properties shall not be included in the computation of the declarant's net worth

Type of Filing (2/2)

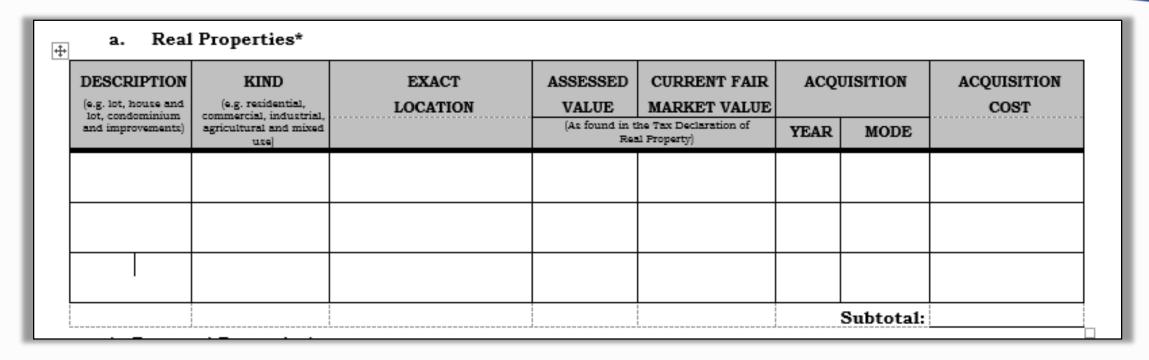
- □ Not Applicable: If declarant's spouse is not in the government service, or if declarant is unmarried
 - For single officials/employees, "N/A" must be indicated for each of the space provided for the family name, first name, M.I., position, agency/office, and office address of the spouse
 - For officials/employees whose spouse is not a government official/employee, the family name, first name, and M.I. of the spouse must be indicated, and the position, agency/office, and office address must be supplied as applicable
- ☐ Date of determination of civil status:
 - Assumption SALN As of date of assumption of office
 - Annual SALN As of 31 December of the preceding year
 - Separation SALN As of last day of service

Declarant's Children (1/1)



- ☐ Table must include the <u>declarant's children</u>, whether <u>legitimate</u> or <u>illegitimate</u>, who are:
 - Unmarried;
 - Below 18 years old; and
 - living in the declarant's household or temporarily staying apart from the declarant's household due to studies

Assets – Real Properties (1/4)



Real Properties refer to properties, within and outside the Philippines, that are immovable by nature, i.e. lot/land, land with building, condominium unit, including improvement/s thereon.

Assets – Real Properties (2/4)

- Improvements, which may be declared together or separately with the lot and/or house/building, 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
- ☐ Assets to be declared under real properties:
 - Those which are already titled or registered under the name of the declarant, his/her spouse, and/or his/her unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household
 - Those not yet titled under the name of the above-mentioned, but are inherited, covered by a deed of sale, or subject of an extra-judicial settlement of estate
- ☐ <u>Kind</u> of real property refers to its classification of use, i.e. residential, commercial, agricultural, industrial, or a mix thereof
- ☐ Exact location of each real property must be indicated per CSC Resolution No. 150008

Assets – Real Properties (3/4)

- Assessed Value and Current Fair Market Value must be as found in the Tax Declaration of Real Property.
 - If any of the said values is not provided by the concerned Local Government Unit (LGU) in the said property record, "N/A" must be indicated by the declarant.
 - Absence of the said property record not due to the fault of the declarant, his/her spouse, and/or his/her children covered by the SALN, must be noted.
 - Non-justifiable absence of the said property record may be construed as tax evasion, which is a criminal offense with serious penalties.
- Acquisition year refers to the year when the real property was acquired/obtained/owned and/or when the innovations were made
- Acquisition mode refers to the manner how the real property was acquired/obtained/owned, e.q. purchase, contract of sale (the title to the property passes to the buyer upon the delivery of the thing sold), donation, succession/inheritance

Assets – Real Properties (4/4)

- Acquisition cost refers to the amount of money paid to acquire/obtain/own a property, and the amount of expenses incurred for the improvement/s made on the real property
 - In the case of real property acquired/obtained/owned gratuitously, e.g. donation or inheritance, there is no acquisition cost, i.e. P0.00
 - For co-owned properties, declarant shall only disclose his/her (and/or that of his/her spouse's, as may be applicable) proportionate share thereof
 - For mortgaged property, the actual purchase price is the acquisition cost
- ☐ Subtotal for real properties refers to the sum of the acquisition cost of all declared real properties, excluding the following:
 - Real properties of unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household; and
 - In the case of non-joint filing ("Separate" or "Not Applicable"), the paraphernal or capital properties of spouse, i.e. those solely owned by the spouse, such as inheritance

Assets – Personal Properties (1/4)

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT
	Subtotal:	
	TOTAL ASSETS (a+b):	

Personal Properties refer to assets, within and outside the Philippines, that are tangible/movable by nature.

Assets – Personal Properties (2/4)

- ☐ <u>Assets to be declared under personal properties</u>:
 - Those which are already owned by the declarant, his/her spouse, and/or his/her unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household
 - It shall also include investments, including paid amount for properties subject of a contract to sell
- ☐ <u>Description</u> of personal property may include, but shall not be limited by the following categories:
 - Jewelry

Motor vehicles

Cash in hand

Securities

- Appliances
- Other tangible/

Cash in bank

Stocks

Furniture

- movable properties
- Negotiable instruments
- Bonds

Assets – Personal Properties (3/4)

- <u>Years Acquired</u> refers to the year(s) within which the personal property was bought/obtained. If the personal property were collectively acquired or are of minimal value that they are declared as a group, "various years" may be indicated.
- Acquisition cost/amount refers to the amount incurred in obtaining the personal property, or its actual money value as in the case of cash on hand.
 - Personal properties denominated in foreign currency shall be converted in the corresponding Philippine currency equivalent, at the rate of exchange prevailing as of the 31 December of the preceding year, or as of assumption/separation, as may be applicable
 - In the case of contract to sell, acquisition cost/amount refers to the amount already paid as of date of the declaration.

Assets – Personal Properties (4/4)

- □ <u>Subtotal</u> for personal properties refers to the sum of the acquisition cost/amount of all declared personal properties, excluding the following:
 - Personal properties of unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household; and
 - In the case of non-joint filing, the paraphernal or capital properties of spouse

Total Assets (1/1)

- ☐ <u>Total Assets</u> refer to the sum of the subtotal for real properties and personal properties. Again, the same should exclude the following:
 - Properties of unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household; and
 - In the case of non-joint filing ("Separate" or "Not Applicable"), the paraphernal or capital properties of spouse

Liabilities (1/2)

+	2. LIABILITIES*			
	NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE	
		TOTAL LIABILITIES:		
	NET	WORTH : Total Assets less Total Liabilities =		
	* Additional sheet/s may be used, if neces	sary.		<u> </u>

☐ <u>Liabilities</u> refer to financial liability or anything that can result to a transfer or disposal of an asset.

Liabilities (2/2)

- 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
- ☐ Name of Creditors refer to the person/institution whom/which the financial liability is due
- Outstanding balance refers to the amount that the declarant still owes as of 31 December of the preceding year, or as of date of assumption/separation, as the case may be
 - In the case of contract to sell, outstanding balance refers to the amount yet to be paid as
 of date of the declaration
- ☐ <u>Total Liabilities</u> refer to the sum of all outstanding balance

Net Worth (1/1)

- Net Worth refers to the difference between the Total Assets and the Total Liabilities, which may be positive or negative in value. As noted in the previous slides, the said amount shall exclude the following:
 - For non-joint filing, i.e. separate filing or declarant's spouse is not a government employee, the paraphernal or capital properties of declarant's spouse; and
 - Properties of unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household

Business Interests and Financial Connections (1/2)

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant / Declarant's spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant's Household) $\square I/We \text{ do not have any business interest or financial connection.}$

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

Business Interests refer to the existing interests in any business enterprise or entity of the declarant, his/her spouse, and unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household

Business Interests and Financial Connections (2/2)

☐ Financial Connections refer to the existing connections with any business enterprise or entity of the declarant, his/her spouse, and unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household, whether as a consultant, adviser and the like, with an expectation of remuneration for services rendered ☐ The box must be ticked off if the declarant, his/her spouse, or unmarried legitimate/illegitimate children below 18 years of age living in the declarant's household do not have any business interests or financial connections ☐ If there are any business interest or financial connection, the complete name of entity/business enterprise and complete business address thereof must be disclosed □ Nature of business interest &/or financial connections may be any of the following category or the like: proprietor, investor, promoter, partner, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant/adviser, financial/business consultant Date of acquisition of interest or connection refers to the year when the business interest or financial connection was first established

Relatives in the Government Service (1/3)

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

- Relatives in the government service refer to the declarant's relatives within the 4th degree of consanguinity or affinity, plus his/her *balae*, *bilas* and *inso*
- The <u>box</u> must be ticked off if to the best of the declarant's knowledge, he/she does not relatives in the government service

Relatives in the Government Service (2/3)

- ☐ Consanguinity refers to the declarant's relationship by blood from the same stock or common ancestor
- ☐ Affinity refers to the declarant's relationship to the blood relatives of his/her spouse
- ☐ Relatives per degree of consanguinity/affinity are as follows:

	Consanguinity	Affinity
1 st degree	Parents Children	Parents-in-law Children-in-law
2 nd degree	Grandparents Grandchildren Siblings	Grandparents-in-law Siblings-in-law
3 rd degree	Uncle/Aunt Nephew/Niece	Uncle/Aunt-in-law Nephew/Niece-in-law
4 th degree	1 st Cousin	1 st Cousin-in-law

Relatives in the Government Service (3/3)

- ☐ Balae refers to a parent of the declarant's son-in-law or sister-in-law
- ☐ <u>Bilas</u> refers to the spouse of the declarant's son-in-law or sister-in-law
- ☐ *Inso* refers to the spouse's elder brother or male cousin

Certification and Authorization (1/2)

Date:

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.

+‡+	•				
	(Signature o	f Declarant)		(Signature o	f Co-Declarant/Spouse)
	Government Issued ID:			Government Issued ID:	
	ID No.:			ID No.:	
	Date Issued:		Ī	Date Issued:	
			1		

Certification and Authorization (2/2)

☐ The <u>certification</u> states that the declarations are true and correct statements, and that identification of relatives in the government are only to the best of the declarant's knowledge ☐ The <u>authorization</u> states that the Ombudsman is given permission to obtain and secure from all government agencies, except banks, such documents to validate the declarations ☐ Date refers to the date of the accomplishment of the SALN form, which should in no way be earlier than that of the "As of" date of the SALN ■ Both spouses should sign and provide details of their government-issued ID, whether they work in the government or not ☐ Spouses who are separated in fact or legally separated are still considered husband and wife, hence, the declarant's spouse is still required to sign the SALN form ☐ If the declarant's spouse cannot or refuses to sign the SALN, the declarant must provide a written explanation thereof

Administration of Oath (1/2)

SUBSCRIBED AND SWORN to before me this government issued identification card.	_day of, affiant exhibiting to me the above-stated
	(Person Administering Oath)

☐ Except for the SALN of the Head of Agency, only he/she or his/her duly authorized (in writing, i.e. in the form of Office Order) representatives are allowed to administer oath:

Authorized Administering Officer	Filer
Legal Service's authorized notary officer; or Any notary public of choice	DBM Secretary/Acting Secretary/Officer-in- Charge (OIC)
(continued on the next page)	

Administration of Oath (2/2)

Authorized Administering Officer	Filer
DBM Secretary/Acting Secretary/Officer-in-Charge; or in his/her absence/availability, the Functional Group Head for Internal Management	Undersecretary, Assistant Secretary, Director IV, and Director III positions, or OICs thereto
Undersecretary/Assistant Secretary; or in his/her absence/availability, his/her OIC	Employees within their respective offices
Director IV; or in his/her absence/availability, his/her Director III or OIC	Employees within their respective offices
Ambassador/Consul or his/her authorized representative	Employees who are on foreign scholarship/travel

Paging (1/1)

* Additional sheet/s may be used, if necessary.

Page 1 of ____

(Person Administering Oath)

Page 2 of ____

- ☐ All pages of the SALN, including the Additional Sheets, must be numbered, in order to avoid insertion or extraction of pages.
- ☐ The format of the page is as follows: <u>Page <order of page> of <total number of pages></u>.
 - If there are no additional sheets used, the paging should be Page 1 of 2 (for the front page), and Page 2 of 2 (for the back page).
 - If there are additional pages, two (2) pages for instance, the paging should be Page 1 of 4, etc.

Additional Sheets (1/1)

SV	ORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH
	As of
(Sample additional sheet/s for the declarant)	
For the declaran	<u>t's spouse/children</u>
sv	ORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH
sv	ORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH
	ORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH As of tional sheet/s for the exclusive properties of the declarant's spouse and unmarried children



Thank you!