



Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
DILG-NAPOLCOM Center, EDSA cor. Quezon Avenue, West Triangle, Quezon City
www.dilg.gov.ph

MEMORANDUM

TO : ALL DILG CO & RO OFFICIALS AND PERSONNEL
(Local Government (LG) Sector Officials & Employees with Permanent, Coterminous & Contractual appointments only)

SUBJECT : SUBMISSION OF SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN) FOR CY 2021 (AS OF DECEMBER 31, 2021)

DATE : JAN 20 2022

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Section 8 of Republic Act No. 6713, otherwise known as "Code of Conduct and Ethical Standards for Public Officials and Employees," states:

*"Section 8. **Statement and Disclosure.** Public Officials and employees have an obligation to accomplish and submit declarations under oath of, and the public has the right to know, their assets, liabilities, net worth and financial and business interest including those of their spouses and unmarried children under eighteen (18) years of age living in their households."*

Pursuant to the abovementioned issuance, all concerned are hereby directed to submit their **SALN for CY 2021 (as of December 31, 2021)** to the **Personnel Division, Administrative Service** not later than **April 8, 2022 (Friday)**, to give ample time for the DILG CO SALN Review and Compliance Committee to collate and evaluate SALN Forms whether they have been properly accomplished before submission of the same to the appropriate repositories.

CONCERNED OFFICIALS & EMPLOYEES	DOCUMENTS TO SUBMIT
DILG CO Officials DILG CO Personnel (with permanent, coterminous, or contractual appointments only) <i>Note: Contract of Service (COS) Employees are <u>not</u> required to submit the SALN</i>	Submit <u>two (2) hard copies</u> of the CY 2021 SALN to the Personnel Division, Administrative Service <i>Note: Please refrain from submitting your SALN individually, instead <u>accomplish the attached SUMMARY LIST OF FILERS</u> when transmitting the SALNs of your respective offices/units to the Personnel Division.</i>

CONCERNED OFFICIALS & EMPLOYEES	DOCUMENTS TO SUBMIT
DILG RO Officials (Regional/ Assistant Regional/ Provincial/ City Directors) DILG RO Personnel	Submit copies of the CY 2021 SALN to your respective Regional/Provincial/City Offices on/before the deadline to be determined by each Region's SALN Review and Compliance Committee (RCC). Once collated and found in order, submit the same to your respective repositories (Deputy Ombudsman for Luzon/ Visayas/ Mindanao). For RO Officials, also furnish the Personnel Division, Administrative Service with soft copies (PDF format) of the same, via email to vbmabate@yahoo.com and 3rdlevel.ptsdilg@gmail.com not later than April 8, 2022 (Friday).

Moreover, please be reminded to:

- (1) use the correct SALN Form (Revised as of January 2015) per CSC Resolution No. 1500088, s. 2015 (copy attached) or you may download the form at csc.gov.ph;
- (2) properly accomplish the SALN Form by filling in the correct information for all applicable items, and marking items that are not applicable to the filer with "N/A";
- (3) consult the Frequently Asked Questions (FAQs) on the SALN (copy attached) released by the Civil Service Commission (CSC) in March 2019; and
- (4) refer to DILG Memorandum dated February 11, 2021 (copy attached), re "Guide in Filling out the SALN Forms."

Failure to submit SALN within the given period shall be a ground for disciplinary action punishable under *Section 50 (D)(8), Rule X of the 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS)*, CSC Resolution No. 1701077 dated July 3, 2017, with the following penalties:

- *First Offense – Suspension for one (1) month and one (1) day to 6 months*
- *Second Offense – Dismissal from the service*

For strict compliance.

(sgd.)
EDUARDO M. AÑO
 Secretary

OSEC:EMA/OASHRD:FMD/AS:JJJ/PD:VBM/KBL/apng



Summary List of Filers
Statement of Assets, Liabilities and Net Worth (SALN)
CY 2021 (as of December 31, 2021)

[illegible]

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.)

ADDRESS:

SPOUSE:

(Family Name)

(First Name)

(M.I.)

POSITION:

AGENCY/OFFICE:

OFFICE ADDRESS:

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
			<small>(As found in the Tax Declaration of Real Property)</small>		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)

Government Issued ID: _____
ID No.: _____
Date Issued: _____

(Signature of Co-Declarant/ Spouse)

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)
Page 2 of ____

Frequently Asked Questions¹ on the Statement of Assets, Liabilities and Networth (SALN)

BASIC INFORMATION

What is the SALN?

It is the statement of assets, liabilities and net worth, and the disclosure of financial connections or business interests and identification of relatives within the fourth degree of consanguinity or affinity. Further, it also requires the declarant to name his/her *bilas*, *balae* and *inso* who are in government service.

What is the purpose of the SALN?

To enjoin all public officers and employees to declare and submit an annual 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 in the government service.

Who are required to file the SALN?

All officials and employees of government are required to file the SALN. The government pertains to the national and local governments, including state universities and colleges, and government-owned and controlled corporations (GOCC) and their subsidiaries, with or without original charter.

Who are exempted from filing the SALN Form?

- 1) Those serving in honorary capacity - persons who are working in the government without service credit and without pay.
- 2) Those whose position title is laborer - persons whose work depends on mere physical power to perform ordinary manual labor, and not one engaged in services consisting mainly of work requiring mental skill or business capacity, and involving the exercise of intellectual faculties.
- 3) Those who are casual or temporary workers - persons hired to do work outside what is considered necessary for the usual operations of the employer's business.

When should the SALN be filed?

The SALN should be filed:

- 1) within thirty (30) days after assumption of office, statements of which must be reckoned as of his 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; or
- 3) within thirty (30) days after separation from the service, statements of which must be reckoned as of his last day of office.

¹ v. March 2019

LEGAL BASES

What law governs the filing of the SALN Form?

Republic Act No. 6713 otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees

What form should be used?

The currently prescribed form is the one revised as of January 2015 per CSC Resolution No. 1500088 promulgated on January 23, 2015.

FEATURES OF THE SALN FORM

What are the important features of the SALN form?

- 1) The SALN form has been made 'user-friendly' so it is easy to fill up.
- 2) Its legal basis is RA No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) only, because it is the later law compared to RA No. 3019 (Anti-Graft Corrupt Practices Act).
- 3) There is a portion where spouses who are both government employees may indicate whether they are filing jointly or separately.
- 4) In the declaration of real properties, the form requires the exact location of the property.
- 5) The form clarifies that the Assessed Value and the Current Fair Market Value should be based on what is stated in the Tax Declaration of Real Property.
- 6) Several portions of the previous form have been removed like the amount and sources of gross income, amount of personal and family expenses and amount of income taxes paid, all of which were required to be declared under RA No. 3019 (Anti-Graft Corrupt Practices Act).
- 7) The declaration of nature of real properties is no longer required.
- 8) The subcategories (tangible, intangible) under personal properties were removed.
- 9) In the present form, the identification of relatives is required to be 'to the best of my knowledge'. All other declarations are required to be 'true and detailed.'

FILLING-OUT THE SALN FORM

In case declarant spouses are both in the government service, how should they file their SALN jointly?

In case of joint filing, all real and personal properties shall be declared including their respective paraphernal and capital properties, if there are any. After filling out the form, the spouses may reproduce the SALN Form as the number of copies is required, but their signatures should be original in the SALN Form to be submitted to their respective agencies.

If the declarant's spouse is not in the government service, or if the declarant is unmarried, what box should the declarant tick off in the top portion of the SALN referring to joint or separate filing of the SALN Form?

The declarant shall tick off the box marked as "Not applicable."

If my spouse is working in the private sector, is he/she still required to sign my SALN?

Yes, if the spouse is not a public officer or employee, the declarant shall still cause him/her to sign the SALN.

If the declarant was single during the preceding year and got married at the year of the filing of the SALN, what should be his/her status at the time of the filing of the SALN Form?

Declarant would still be single since the SALN Form refers to the preceding year. Hence, his/her properties shall still be declared as his own, and not community property or the property regime agreed upon at the time of marriage.

In the case of uniformed personnel, what should they indicate in the space requiring the position? Is it the rank or the designation?

Uniformed personnel are appointed to rank, thus, they should indicate their rank in the blank space for position.

DECLARATION OF REAL AND PERSONAL PROPERTIES

What is the meaning of 'living in declarant's household'?

Actual presence in the residence of the declarant.

Are children who are supported by the declarant but living outside the household due to studies included in the declaration?

Yes, it includes dependent children who are temporarily staying apart from the declarant's household due to studies.

Why do I need to declare the property of my spouse and unmarried children below (18) years of age living in my household?

It is required by RA No. 6713.

What is the basis of requiring the signature of spouse?

The properties of the declarant's spouse are required by law to be disclosed, hence, he/she is required to certify the correctness of such declaration.

If declarant and spouse are separated in fact or legally separated, is the declarant's spouse still required to sign the SALN?

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.

What if the said spouse refuses to sign the declarant's SALN?

The declarant just has to attach an explanation why no signature of spouse is present in the SALN.

What is the assessed value and current fair market value?

For purposes of the SALN, the amounts found in the tax declaration of real properties shall be used as the basis for the declaration.

How are mortgaged properties declared in the SALN?

Mortgaged properties are already under the name of the declarant. Hence, the mortgaged properties shall be declared either under real or personal properties. The acquisition cost to be declared shall be the actual purchase price. However, the declarant should declare the outstanding balance of the mortgage loan as of December 31 of the preceding year under Liabilities.

Should insurance policies be declared in the SALN?

Yes, under personal properties. The amount to be disclosed under acquisition cost shall be the amount already paid.

Should pensions be declared in the SALN?

Pensions received for the year of declaration should be declared as personal property either cash on hand or cash in bank, as the case may be.

Should shares of stock be declared in the SALN?

Yes, shares of stock are personal properties. The acquisition cost shall refer to the amount paid in acquiring the share of stock not the total value thereof as of December 31 of the preceding year.

How are earnings and income from other sources declared?

These shall either form part of the declarant's cash on hand or in bank which shall be determined as of December 31 of the preceding year.

How do we declare inherited properties?

Inherited properties are transferred to the heirs by operation of law. Hence, even without a transfer of the property under the name of the declarant, the latter shall declare his/her share in the inherited properties as his/her assets. For the acquisition cost, the declarant shall state zero (0). For real properties inherited, the declarant is required to provide the assessed value and current fair market value found in the tax declaration of the real properties concerned.

Do we have to declare minimal valued properties?

Yes, the law does not distinguish.

How do we declare minimal valued properties?

The declarant may declare minimal valued properties collectively, according to the nature/kind of the personal property like books; and the declarant may use "various years" as year acquired.

Is it not burdensome on the part of the declarant to declare all personal properties?

No, because properties of minimal value or with the same kind/nature may be declared in group/bulk.

Is there a ceiling on the price of property that we declare?

R.A. No. 6713 does not provide for a ceiling on properties to be declared.

DECLARATION OF LIABILITIES

How should credit card liabilities be declared?

The outstanding balance as of December 31 of the preceding year shall be declared.

Do we need to declare personal loans and the names of the creditors?

Yes, it shall be declared under liabilities.

DECLARATION OF INTEREST

How do I distinguish between financial connection and business interest?

Business interests refer to declarant's existing interest in any business enterprise or entity, aside from his/her income from government while 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.

RELATIVES BY AFFINITY, CONSANGUINITY PLUS INSO, BALAE AND BILAS

What is the extent of the fourth civil degree of affinity and consanguinity?

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.

Why do I need to declare Inso, Balae and Bilas?

It is required by the implementing rules of RA No. 6713, and it is included in the definition of relatives in the government under RA No. 6713.

SIGNATURE; OATH

Who are persons authorized to administer oath?

For SALN purposes, the head of agency has the authority to administer oath. However, the head of agency is allowed to delegate such authority provided the delegation of authority is put into writing.

Can a declarant take his/her oath before other persons authorized to administer oath such as notary public?

Yes.

ISSUES PERTAINING TO AUTHORITY OF OMBUDSMAN AND OTHER AGENCIES

What is the extent of authority given to the Ombudsman by virtue of the authorization executed together with the SALN?

The Ombudsman is authorized to obtain and secure from all appropriate government agencies, including the Bureau of Internal Revenue such documents that may show the declarant's assets, liabilities, net worth, business interests and financial connections.

Can the Office of the Ombudsman look into my bank accounts in private banks by virtue of the authorization in the SALN?

No, the authorization refers only to government agencies.

How about government banks which may be considered as "appropriate government agencies", are they also covered by the authority given to the Ombudsman?

No, banks, whether government or not, are covered by a special law (Secrecy of Bank Deposit Act [RA No. 1405]), hence, they are not included in the authorization.

Can the public request for a copy of the SALN Form of a government official/employee?

Yes, as long as they comply with the rules governing access to SALNs provided by the repository agencies.

LIST OF REPOSITORY AGENCIES²

The Chief/Head of the Personnel/Administrative Division or Unit/Human Resource Management Office (HRMO) shall transmit all original copies of the SALNs received, on or before June 30 of every year, to the concerned offices, as specified below:

REPOSITORY AGENCY²	OFFICERS AND EMPLOYEES
National Office of the Ombudsman	President; Vice President; Constitutional Officials – <i>Chairpersons of Commission on Audit (COA), Commission on Election (COMELEC) and Civil Service Commission (CSC)</i> – <i>Commissioners of COA, COMELEC and CSC</i> – <i>Ombudsman and his Deputies</i>
Secretary of the Senate	Senators
Secretary of the House of Representatives	Representatives (Congressmen/Congresswomen)
Clerk of Court of the Supreme Court	Justices of the Supreme Court, Court of Appeals, Sandiganbayan, and Court of Tax Appeals

² Updated per CSC Resolution No. 1500088 promulgated on January 23, 2015

Court Administrator	Judges of the Regional Trial Court, Metropolitan Trial Court, Municipal Trial Court in Cities, Municipal Trial Court, Municipal Circuit Trial Court, and Shari'a District Courts
Office of the President	<p>National executive officials, including, but not limited to the following:</p> <ul style="list-style-type: none"> – <i>Members of the Cabinet</i> – <i>Undersecretaries</i> – <i>Assistant Secretaries</i> – <i>Officials in the Foreign Service</i> – <i>Heads of government owned or controlled corporations with original charters and their subsidiaries</i> – <i>Heads of state colleges and universities</i> <p>Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain:</p> <ul style="list-style-type: none"> – <i>Colonel, Brigadier General, Major General, Lieutenant General and General (Army and Air Force)</i> – <i>Captain, Commodore, Rear Admiral, Vice Admiral and Admiral (Navy)</i> <p>Officers of the Philippine National Police from the rank of Senior Superintendent:</p> <ul style="list-style-type: none"> – <i>Chief Superintendent, Director, Deputy Director General and Director General</i> <p>Officers of the Philippine Coast Guard from the rank of Commodore:</p> <ul style="list-style-type: none"> – <i>Commodore, Rear Admiral, Vice Admiral and Admiral</i>
Deputy Ombudsman in their respective region (Luzon, Visayas or Mindanao)	<p>Regional officials and employees of the following offices:</p> <ul style="list-style-type: none"> – <i>Departments, bureaus and agencies of the National Government</i> – <i>Judiciary and Constitutional Commissions and offices</i> – <i>Government owned and/or controlled corporations with and without original charter, and their subsidiaries in the regions</i> – <i>State colleges and universities</i> <p>Provincial elective officials and employees including Governors, Vice-Governors and Sangguniang Panlalawigan Members;</p> <p>City and municipal elective officials and employees including Mayors, Vice-Mayors, Sangguniang Bayan/ Panlungsod Members and Barangay Officials;</p> <p>Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain:</p> <ul style="list-style-type: none"> – <i>Lieutenant Colonel, Major, Captain, 1st Lieutenant and 2nd Lieutenant (Army and Air Force)</i> – <i>Commander, Lieutenant Commander, Lieutenant Senior Grade, Lieutenant Junior Grade and Ensign (Navy)</i>

	<ul style="list-style-type: none"> – <i>Other enlisted officers</i> <p>Officers of the Philippine National Police (PNP) below the rank of Senior Superintendent:</p> <ul style="list-style-type: none"> – <i>Superintendent, Chief Inspector, Senior Inspector and Inspector</i> – <i>Other police officers</i> <p>Officers of the Philippine Coast Guard (PCG) below the rank of Commodore:</p> <ul style="list-style-type: none"> – <i>Captain, Commander, Lieutenant Commander, Lieutenant, Lieutenant Junior Grade and Ensign</i>
Civil Service Commission	<p>All other officials and employees in the central/main/national offices of the following:</p> <ul style="list-style-type: none"> – <i>Departments, bureaus and agencies of the National Government</i> – <i>Judiciary and Constitutional Commissions and offices</i> – <i>Government owned and/or controlled corporations with and without original charters, and their subsidiaries in the regions</i> <p>All other appointive officials and employees of the Legislature;</p> <p>All civilian personnel of the AFP;</p> <p>All other central officers (uniformed personnel) below the rank of Senior Superintendent as well as all non-uniformed personnel of the PNP;</p> <p>All other central officers below the rank of Commodore as well as all civilian personnel of the PCG</p>



Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
DILG-NAPOLCOM Center, EDSA corner Quezon Avenue, West Triangle, Quezon City
<http://www.dilg.gov.ph>



MEMORANDUM

FOR/TO : ALL DILG CO OFFICIALS & EMPLOYEES

SUBJECT : GUIDE IN FILLING OUT THE SALN FORMS

DATE : FEBRUARY 11, 2021

In reference to Memorandum dated January 21, 2021 requiring the submission of Sworn Statement of Assets, Liabilities and Net worth (SALN) as of December 31, 2020, attached is a reference guide to properly fill out the SALN forms and the Frequently Asked Questions (FAQs) on the SALN Form published in the CSC Website.

The SALN Guide aims to ensure compliance with the prescribed CSC rules, to supplement the CSC FAQs as well as to avoid and lessen errors in accomplishing the SALN forms.

Please be guided accordingly.

(sgd.)

ASEC FLORIDA M. DIJAN, CESO III
Chairperson, SALN Review and Compliance Committee
for the Central Office

GUIDE IN FILLING OUT THE SALN FORM

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

IMPORTANT: In filling out the SALN Form, **do not delete or add rows**. Observe standard number of rows in each part of the SALN Form (see below). Additional sheet/s may be used, if necessary. Additional sheet form can be downloaded from the CSC website.

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of December 31, 2018
(Required by R.A. 6713)

Revised as of January 2015
Per CSC Resolution No. 1500088
Promulgated on January 23, 2015

As of December 31, 2020

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

Choose from among the following and put a check mark (✓) in the box:
Joint Filing- Married whose spouse is in the government service and who **opted to file jointly**
Separate Filing- Married whose spouse is in the government service and who **opted to file separately**
Not Applicable – **Single, OR Married whose spouse is not in the government service**

DECLARANT: Dela Cruz Juan M.
(Family Name) (First Name) (M.I.)
ADDRESS: 1 Rizal St., Sampaloc, Manila
SPOUSE: Dela Cruz Juana M.
(Family Name) (First Name) (M.I.)
POSITION: Clerk V
AGENCY/OFFICE: Civil Service Commission
OFFICE ADDRESS: CSC Bldg., IBP Road,
Batasan Hills, Quezon City
POSITION: Director II
AGENCY/OFFICE: Civil Service Commission
OFFICE ADDRESS: CSC Bldg., IBP Road,
Batasan Hills, Quezon City

All fields should be properly filled out, otherwise put 'N/A' (not applicable) on all blank rows/items/columns, as applicable.

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

NAME	DATE OF BIRTH	AGE
Gabriel M. dela Cruz	1/2/2005	13
Michael M. dela Cruz	5/2/2010	9
Angelica M. dela Cruz	10/11/2017	2
N/A	N/A	N/A

- Provide information **ONLY** on **unmarried** children **below** 18 years of age **and living in the declarant's household**.
- All fields should be properly filled out, otherwise put 'N/A' (not applicable) on all blank rows/items/columns, as applicable.

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 and improvements)	KIND (e.g. residential, commercial, industrial, agricultural and mixed use)	EXACT LOCATION	ASSESSED VALUE (as found in the Tax Declaration of Real Property)	CURRENT FAIR MARKET VALUE	ACQUISITION YEAR	ACQUISITION MODE	ACQUISITION COST
House and Lot (mort.)	Residential	1 Rizal St., Sampaloc, Manila	P800,000.00	P1,500,000.00	2003	Sale with mortgage	P5,000,000.00
Building (1/3 co-owned)	Commercial	1 Quezon Ave., Tandang Sora, Cavite	P1,200,000.00	P2,000,000.00	2000	Deed of Sale	P1,500,000.00
Farm lot	Agricultural	Brgy. Kaligayahan, Cavite	P900,000.00	P1,200,000.00	2010	Inherited	0
Lot	Mixed use	Santa Fe Subd., Brgy. Ana, Quezon City	P600,000.00	P800,000.00	2008	Deed of Sale	P1,300,000.00
Subtotal:							P7,800,000.00

- All fields should be properly filled out, otherwise put 'N/A' (not applicable) on all rows/items/columns without entries.
- Real Property or immovable property is **land** and all structures (also called improvements or fixtures) **integrated with or affixed to the land, including crops, buildings, machinery, wells, dams, ponds, mines, canals, and roads, among other things**.
- Indicate the **exact** location of the properties declared on the form.
- Indicate the assessed and current fair market value of the properties declared based on the value **found in the tax declaration form**.
- Indicate year when acquired/inherited/donated.
- The **acquisition cost** is equal to the total amount paid for the property or the actual purchase price.
- Inherited and donated properties should be valued at **0** (this is only for the acquisition cost. The assessed and current fair market value shall still be declared as stated in the tax declaration).
- In case real property declared is not yet transferred to the name of declarant, outstanding balance related to the property should be declared under liabilities on page 2.
- Subtotal = Sum of real properties declared on page 1 and the subtotal of the real properties declared in the additional sheet/s, if any.**

b. Personal Properties*

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT
Condominium Unit (contract to sell)	2015	P500,000.00
Furniture	2000-present	P150,000.00
Appliances	2000-present	P200,000.00
Shares of stock	2013	P50,000.00
Subtotal:		P3,250,000.00
TOTAL ASSETS (a+b):		P11,050,000.00

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

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- All fields should be properly filled out, otherwise put 'N/A' (not applicable) on all rows/items/columns without entries.
- Personal property is **movable**, and so can include such assets as **equipment, furniture, home appliances, gadgets, vehicles, clothing, books and jewelry** (declared at depreciated value). This type of property can also be **intangible** and so may include such assets as **stocks** (market value as of December 31, 2020). Personal property also includes **cash on hand and cash in banks** (balance as of December 31, 2020), **prepaid insurance** (total payments made or actual purchase price) and **other financial assets such as investment account** (e.g. Share capital in DILG EMPC).
- For Mortgaged properties payable by installment, the whole acquisition cost shall be declared as assets while the remaining balance as of December 31, 2020 declared as liabilities.
- Indicate year of acquisition (e.g. various years/20xx to present/exact year).
- Properties of minimal value can be declared in group/bulk.**
- Subtotal = personal properties declared on page 1 and the subtotal of the personal properties declared in the additional sheet/s, if any.
- Total assets = sum of all real properties and personal properties declared in page 1 and in the additional sheet/s, if any

2. LIABILITIES*

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE
Personal debt	Eddie dela Cruz	P800,000.00
Housing Loan	Pag-IBIG	P2,500,000.00
Contract to Sell	DMCI	P1,000,000.00
GSIS Multipurpose loan	GSIS	P60,000.00

TOTAL LIABILITIES: P4,360,000.00

NET WORTH : Total Assets less Total Liabilities = P6,690,000.00

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

- All fields should be properly filled out, otherwise put 'N/A' (not applicable) on all rows/items/columns without entries.
- Liabilities include loans, accounts payable, mortgages and bonds (declared at outstanding balance as of December 31, 2020).
- Nature of loan (e.g. Loan windows of DILG-EMPC- regular loan, product loan, multipurpose loan, etc.)
- Indicate name of creditors or put 'private individual' in case of personal debt.
- Total liabilities = sum of liabilities declared on page 2 and the subtotal of the liabilities declared in the additional sheet/s, if any.
- Total Assets (refer to page 1) less Total Liabilities (refer to page 2).

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bias, Bias and Inso)
☐ *I do not know of any relative/s in the government service.*

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS
Nadine Lustrre	sister	Attorney V	Department of Education, Quezon City
James Reid	cousin	Property Officer III	Department of Public Works and Highway, Pasig
Anne Curtis	aunt	Health Officer	Municipality of Bulid, Batangas
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

- All fields should be properly filled out, otherwise put 'N/A' (not applicable) on all rows/items/columns without entries.
- Put a check mark (✓) in the box if the declarant does not have a business interests and financial institutions and put 'N/A' (not applicable) on all rows/items/columns without entries.
- Sample of business interest is the membership in DILG-EMPC and the nature of business interest is 'member/co-owner'.

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant /Declarant's spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant's Household)
☐ *I 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
Sea Travel and Tours	Agapito St., Sampaloc, Manila	Owner	2015
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

- All fields should be properly filled out, otherwise put 'N/A' (not applicable) on all rows/items/columns without entries.
- Put a check mark (✓) in the box if the declarant does not have a business interests and financial institutions and put 'N/A' (not applicable) on all blank rows/items/columns.
- **1st Degree:** Father/Mother/Son/Daughter/Father-in-Law/Mother-in-Law
- **2nd Degree:** Brother/Sister/Grandmother/Grandfather/Grandson/Granddaughter/Brother-in-Law/Sister-in-Law/Grandmother-in-Law/Grandfather-in-Law/Granddaughter-in-Law/Grandson-in-Law
- **3rd Degree:** Nephew, Niece, Uncle, Aunt, Nephew-in-Law, Niece-in-Law, Uncle-in-Law, Auntie-in-Law

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: 03/15/2019

(sgd.)

(Signature of Declarant)

Government Issued ID: CSC ID
 ID No.: 123456
 Date Issued: 01/02/2018

(sgd.)

(Signature of Co-Declarant/Spouse)

Government Issued ID: CSC ID
 ID No.: 987654
 Date Issued: 01/05/2018

SUBSCRIBED AND SWORN to before me this 15 day of March 2019, affiant exhibiting to me the above-stated government issued identification card.

(sgd.)

(Person Administering Oath)

- All fields should be properly filled out, otherwise put 'N/A' (not applicable) on all blank rows/items/columns without entries.
- Signature of declarant and co-declarant **is mandatory for married individual** (whether the spouse is a private or government employee). Signature must be original/handwritten. Spouse shall sign even if jobless.
- In case of **separated in fact or legally separated** and signature of spouse cannot be affixed, attach a written explanation why his/her signature cannot be obtained.