

2. Acquisitions/Disposals/Liquidations of Investments/Other Personal Properties; Incurrence/Retirement/Reduction of Liabilities -- of Declarant/Spouse/ Declarant's Children Below 18 Years of Age Living in the Household of Declarant

Instructions: Declare each item with a fair market value of Php50,000 or more, even if the same was acquired at no cost or at less cost. Market value must be determined as of the date of declaration. Items with less value may be declared in lump sum as "Others". However, if "Others" amounts to more than Php 100,000, each item must be listed. Mark the properties to be declared and make the corresponding entry for the Acquisition Cost/Value of Liquidated Asset.

| D.2.1 Investment Acquired (Disposed) | Acquisition Cost | (Value of Liquidated Asset) | D.2.1 Investment Acquired (Disposed) | Acquisition Cost | (Value of Liquidated Asset) |
|---|------------------|-----------------------------|--|-------------------------------|-----------------------------|
| <input type="checkbox"/> Stocks (equity pd) | | | <input type="checkbox"/> Pre-need plans (premiums pd) | | |
| <input type="checkbox"/> Bonds | | | <input type="checkbox"/> Time deposits | | |
| <input type="checkbox"/> Mutual funds | | | <input type="checkbox"/> Money market placements | | |
| <input type="checkbox"/> Trust funds | | | <input type="checkbox"/> Equity in partnerships | | |
| <input type="checkbox"/> Private insurance (premiums pd) | | | <input type="checkbox"/> Options | | |
| <input type="checkbox"/> Educational plans (premiums pd) | | | <input type="checkbox"/> Others | | |
| D.2.2 Other Personal Property Acquired(Disposed) | Acquisition Cost | (Value of Liquidated Asset) | D.2.3 Liability Incurred (Paid) | Outstanding Balance/ Increase | (Amount Paid) |
| <input type="checkbox"/> Receivables | | | <input type="checkbox"/> Personal loans | | |
| <input type="checkbox"/> Deposits/advanced payments on leases/rentals | | | <input type="checkbox"/> Bank loans | | |
| <input type="checkbox"/> Furniture, antiques | | | <input type="checkbox"/> Accounts payable | | |
| <input type="checkbox"/> Jewelry | | | <input type="checkbox"/> GSIS, PAGIBIG loans | | |
| <input type="checkbox"/> Equity in installment purchases | | | <input type="checkbox"/> Mortgage payable | | |
| <input type="checkbox"/> Intellectual properties | | | <input type="checkbox"/> Surety liabilities | | |
| <input type="checkbox"/> Cash on hand/Bank accounts (actual amt) | | | <input type="checkbox"/> Guaranty | | |
| <input type="checkbox"/> Others | | | <input type="checkbox"/> Judgment debts | | |
| <input type="checkbox"/> | | | <input type="checkbox"/> Loans from other institutions | | |
| <input type="checkbox"/> | | | <input type="checkbox"/> Others | | |

E. ACQUISITION/TERMINATION OF BUSINESS INTERESTS/FINANCIAL CONNECTIONS BY DECLARANT/SPOUSE/DECLARANT'S CHILDREN BELOW 18 YEARS OLD LIVING IN HOUSEHOLD OF DECLARANT (Use Additional Sheet If Necessary)

Instruction: Declare each acquired item which generates gross annual receipts of Php 50,000 or more. Items with less value may be declared in lump sum as "Others." However, if "Others" amounts to more than Php 100,000, each item must be listed. **Termination of Business Interests or Financial Connections previously reported, regardless of current gross annual receipts, must be reported.**

| Declarant, Spouse, or Child [Put Name] | Name of Entity | Address | Nature of Business Interest/Financial Connection | Date of Acquisition (Termination) |
|--|----------------|---------|--|-----------------------------------|
| | | | | |
| | | | | |

F. DECLARANT'S RELATIVES IN THE GOVERNMENT (Use Additional Sheet If Necessary)

Instruction: Up to the 4th civil degree of relationship, either of consanguinity or affinity, including bilas, inso and balae

| Name of Relative | Relationship | Position (Separated) | Office/Address |
|------------------|--------------|----------------------|----------------|
| | | | |
| | | | |

G. INCORPORATION BY REFERENCE AND STATEMENT:

I am fully incorporating to this statement my Baseline Declaration for the year _____ and subsequent declarations from _____ through _____. I hereby certify to the best of my knowledge and information that these SALN statements collectively are complete and true statements of my assets, liabilities, net worth, business interests, and financial connections, including those of my spouse and my children below 18 years of age living in my household, and the names of my relatives in the Government, as of _____, as required by and in accordance with Republic Act No. 6713. I further certify that no assets, liabilities, business interests, financial connections, and relatives in the Government other than those declared herein are known to me, my spouse, and my children below 18 years of age living in my household.

I hereby authorize the Ombudsman or his duly authorized representative to obtain and secure from all appropriate government agencies, including the Bureau of Internal Revenue, such documents that may show such assets, liabilities, net worth, business interests, and financial connections, including those of my spouse and my children below 18 years of age living in my household covering previous years, including the year I first assumed office in Government.

I further undertake to produce all supporting documents for each of the entries herein made when required.

Declarant's Signature: _____ Date _____ TIN: _____
 Community Tax Cert No: _____ Issued In: _____ Issued On: _____

In case of joint filing:

Spouse's Signature: _____ Date _____ TIN: _____
 Community Tax Cert No: _____ Issued In: _____ Issued On: _____

SUBSCRIBED AND SWORN TO before me this _____ day of _____, 20____, affiant(s) exhibiting his/her/their Community Tax Certificate(s) as indicated above.

(Person Administering Oath)

H. GENERAL INSTRUCTIONS FOR ANNUAL DECLARATION

1. The *Annual Declaration (AD)* shall be accomplished for succeeding years following the submission of the Baseline Declaration (BD).
2. The first *AD* shall be for the period commencing from the day immediately following the cut-off date of your *BD*, up to December 31 of the previous calendar year. The subsequent *ADs* shall be for the period January 1 to December 31 of the previous year, for submission on or before April 30. The *AD* must also be accomplished within 30 days from separation from Government service, statements of which must cover January 1 up to the last day in office.
3. The *AD* must be accomplished in *triplicate*, of which two (2) copies must be submitted to the Administration/Personnel Division/Unit of declarant's agency.
4. For ***joint filing*** by husband and wife, make two (2) entries in Section A for the Name, Position, Annual Gross Salary, Name of Agency/Office, and Office Address. *Also, the co-declarant must sign the Statement under Section G.*
5. You may use additional forms or sheets if information exceeds the spaces provided.
6. Put "N/A" for each entry that does not apply to you.
7. You must provide information for your spouse, if any, *regardless* of the status of marriage, except only when your marriage has been declared null and void; has been annulled; or a decree of legal separation has been procured, with finality.
8. You must provide information for all your children below 18 years of age living in your household, *regardless* of legitimacy or illegitimacy.
9. Compare your Assets, Liabilities, Business Interests, Financial Connections, and Relatives in Government since your last SALN submission, to the same items as of the time of declaration of this *AD*. You need to declare the changes since your last SALN submission.

The changes that need to be disclosed in the *AD* are those that have occurred since your last SALN submission, and existing as of the date of declaration of the *AD*:

- 9.1 Any acquisition or disposal of any Real Property or Vehicle of the declarant, spouse, and children living in household, regardless of value, acquisition cost, and disposal amount. The acquisitions that must be declared are those which exist as of the date of declaration of the *AD*. The Market Value of Asset subject of liquidation or disposal that must be reported is the *related acquisition cost*;
- 9.2 Any acquisition of each item of Investment or Other Personal Property of the declarant, spouse, and children living in household, with a value of Php50,000 or more, and existing as of the date of declaration of the *AD*;
- 9.3 Liquidation or disposal of previously reported Investments and Other Personal Properties of the declarant, spouse, and children living in household, regardless of current fair market value and disposal amount. The Value of the Liquidated Asset that must be reported is the *related acquisition cost*;
- 9.4 Any incurrence or addition of each item of Liability of the declarant, spouse, and children living in household, each amounting to Php50,000 or more, and existing as of the date of declaration of the *AD*;
- 9.5 Retirement or payment/reduction of previously reported Liabilities of the declarant, spouse, and children living in household, regardless of amount of payment;
- 9.6 Any creation of each item of Business Interests or Financial Connections of the declarant, spouse, and children living in household, each with *gross annual receipts* of Php50,000 or more, and existing as of the date of declaration of the *AD*;
- 9.7 Termination of Business Interests or Financial Connections previously reported of the declarant, spouse, and children living in household, regardless of the related amount of current gross receipts;
- 9.8 Any relative of declarant who joined Government service, and who remains with Government service as of the date of declaration of the *AD*;
- 9.9 Any relative of declarant previously declared who was separated from Government service.
10. If none of the incidents described in par. 9 took place since your last SALN submission, you may simply accomplish Sections A, B, and G.
11. If incidents described in par. 9 took place since your last SALN submission, please note the following:

- 11.1 The acquisition cost of Assets (Real Property, Vehicles, Investments, and Other Personal Properties) *gratuitously* acquired is the *fair market value* at time of declaration. The fair market value of such gratuitous acquisitions must also be reflected in the Annual Gross Family Income.
- 11.2 Each new item of Investment or Other Personal Property with a fair market value of PhP 50,000 or more must be reported by checking the appropriate box and entering the acquisition cost. If an item is less than PhP 50,000, pool all such items together and if the aggregate value exceeds PhP 100,000, these items must be listed even if the individual items are valued at less than PhP 50,000. But if the aggregate value does *not* exceed PhP 100,000, you may declare these items collectively as “Others”, or you may opt *not* to declare these items at all since these are not considered material.
- 11.3 For Cash and Bank Accounts, it is the actual amount as of date of declaration, for amounts of PhP 50,000 or more, that must be reported, and not the changes.
- 11.4 In the same manner, each new item of Liability with an outstanding balance of PhP 50,000 or more must be reported by checking the appropriate box and entering the amount of the outstanding balance. If an item is less than PhP 50,000, pool all such items together and if the aggregate value exceeds PhP 100,000, these items must be listed even if the individual items are valued at less than PhP 50,000. But if the aggregate value does *not* exceed PhP 100,000, you may declare these items collectively as “Others”, or you may opt *not* to declare these items at all since these are not considered material.
- 11.5 Similarly, each item of Business Interest or Financial Connection which gives gross annual receipts of PhP 50,000 or more must be reported by providing the required details. If an item generates gross annual receipts of less than PhP 50,000, pool all such items together and if the aggregate receipts exceed PhP 100,000, these items must be listed even if the individual items are valued at less than PhP 50,000. But if the aggregate receipts do *not* exceed PhP 100,000, you may declare these items collectively as “Others”, or you may opt *not* to declare these items at all since these are not considered material.
- 11.6 Market value must be determined as of the date of declaration.
12. Put in parenthesis (xxx) the disposal/liquidation value of the Asset, the retirement/reduction/payment of a Liability, and the separation from Government service of a relative.
13. If a relative has been separated from Government, put in the word “Separated” under the column on Position (Separated) to indicate that this is a separation, and not a new appointment
14. The *fair market value* of property is that amount which a willing buyer and a willing seller can agree on as the purchase price of the property.
15. The *assessed value* of real property is that recorded in the Assessor’s Office, the local Treasurer, or the Sanggunian in the city or municipality where the real property is located.
16. The *related acquisition cost* refers to the acquisition cost as reflected in your baseline declaration form.
17. Note that you are *not* required to attach any documents to vouch or substantiate the information disclosed at the time of submission. However, you must ensure that all information provided is supported by proper and adequate documentation, and must be prepared to produce the same *when* required in the future.
18. Moreover, the SALN is made under oath. Falsification of information or failure to file or report information may subject you to disciplinary action. Deliberate and willful falsification of information may also subject you to criminal prosecution.
19. Penalties under RA 6713 may be any of the following:
- Imprisonment ≤ five years
 - Fine ≤ P5,000
 - Dismissal from the service
20. For further guidance and assistance in completing the SALN, you may contact the Integrated Records Management Office (IRMO), Civil Service Commission at 931-7981 and 951-4628.