



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT

**REVIEW AND COMPLIANCE COMMITTEE**

Resolution No. 2021-01

**WHEREAS**, Section 1, Article XI of the 1987 Constitution and Section 8 of Republic Act (RA) No. 6713 mandate public officials and employees to be accountable at all times to the people, and require them to submit declarations under oath of their assets, liabilities, net worth, and financial and business interest and those of their spouses and unmarried children under eighteen (18) years of age living in their households.

**WHEREAS**, the Civil Service Commission (CSC) issued CSC Resolution No. 060231 dated 1 February 2006 (*Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interest and Financial Connections*) provides for the establishment of a standard review and compliance procedure to be observed by all public officials and employees in the filing and submission of the Statement of Assets, Liabilities and Net Worth (SALN); and emphasizes the ministerial duty of the head of office to issue an order requiring those who have incomplete data on their SALN, and those who have not filed/submitted their SALN to comply within a non-extendible period of three (3) days from receipt of said order.

**WHEREAS**, on 24 January 2013, the Commission issued CSC Resolution No. 1300174 (*Amendment to the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections*) to provide a longer period for compliance from a non-extendible period of three (3) days to thirty (30) days from receipt of the Compliance Order, and clarified the various sanctions for non-compliant public officials and employees even after the expiration of the said non-extendible period.

**WHEREAS**, under Department Budget Management (DBM) Department Order (DO) 2012-7 dated 4 April 2012 (*Creation of the RCC and Secretariat*), as amended by the DBM DO No. 2013-6 dated 12 April 2013 (*Revised Functions of the RCC*), the DBM Review and Compliance Committee (RCC) is mandated to establish the Department's Review and Compliance Procedure on SALN filing, review, and submission.

**WHEREAS**, to facilitate the smooth and proper implementation of the Department's compliance with the SALN requirements, the officials and employees must be informed of the procedures and timelines related thereto through the issuance of a single appropriate document for information and dissemination.

**WHEREAS**, on 9 December 2019, the DBM RCC issued Resolution No. 2019-01 adopting the RCC Revised Internal Guidelines (Review and Compliance Procedures) to guide the filing, review, and submission of the SALN of DBM officials and employees for CY 2019 and thereafter.

**WHEREAS**, in consideration of the relevant CSC clarifications on matters sought by the DBM RCC during its CY 2020 conduct of SALN review and compliance, updating of the RCC Review and Compliance Procedures was deemed necessary.

**WHEREAS**, on 24 September 2021, the DBM RCC agreed to issue an Updated Review and Compliance Procedures in the Filing, Review, and Submission of the SALN.

**NOW, THEREFORE**, for and in consideration of the above premises, the DBM RCC **RESOLVED**, as it is hereby resolved, to adopt the Updated Review and Compliance Procedures in the Filing, Review, and Submission of the SALN of DBM officials and employees for CY 2021 SALNs and thereafter.

**ADOPTED**, this 30th day of September 2021 in DBM, Manila.

**THEA MARIE CORINNE F. PALARCA**

Administrative Service Director  
and DBM RCC Member

**MARIA PAULA B. DOMINGO**

Internal Audit Service Director  
and DBM RCC Member

**RYAN S. LITA**

Legal Service Director  
and DBM RCC Chairperson



REPUBLIC OF THE PHILIPPINES  
**DEPARTMENT OF BUDGET AND MANAGEMENT**  
REVIEW AND COMPLIANCE COMMITTEE

**UPDATED REVIEW AND COMPLIANCE PROCEDURES IN THE FILING,  
REVIEW, AND SUBMISSION OF THE STATEMENT OF ASSETS, LIABILITIES,  
AND NET WORTH (SALN)**  
As of 30 September 2021

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**1.0 OBJECTIVE**

To provide guidelines in the filing, review, and submission of the SALN of the Department of Budget and Management (DBM) officials and employees pursuant to the 1987 Constitution, existing laws, and pertinent Civil Service Commission (CSC) resolutions, and other relevant issuances.

**2.0 COVERAGE**

- 2.1 These guidelines shall cover DBM officials and employees in the Central Office (CO);
- 2.2 The DBM Regional Offices (ROs) and attached agencies, through their respective Review and Compliance Committee (RCC), have the prerogative to either:
  - 2.2.1 issue their respective internal guidelines on the SALN review and compliance procedures consistent with this Guidelines; or
  - 2.2.2 opt to adopt the same rules through the issuance of a Certification for the purpose. In case the RCC in the ROs and attached agencies opt to adopt these rules, the functions of the Administrative Service–Human Resource Management Division (AS–HRMD) shall be performed by the Chief Administrative Officer (CAO) for the ROs and the corresponding Human Resources Unit for the attached agencies.

### 3.0 FUNCTIONS OF THE RCC AND ITS SECRETARIAT

3.1 The RCC<sup>1</sup> created by virtue of Department Order (DO) No. 2012-7 dated 4 April 2012,<sup>2</sup> as amended by DO No. 2013-6 dated 12 April 2013,<sup>3</sup> shall perform the following functions:

- 3.1.1 Review the submitted SALN of DBM officials and employees in the CO and ensure that these were completely and properly accomplished;
- 3.1.2 Submit a Final Report to the DBM Secretary<sup>4</sup> on or before April 30 of every year;
- 3.1.3 Transmit all original copies of the properly accomplished SALNs on or before June 30 of every year<sup>5</sup> or on the date as may be prescribed by the CSC;
- 3.1.4 Prescribe the deadlines of submission, review, and filing of SALN to the RCC consistent with deadlines prescribed by the CSC.
- 3.1.5 Resolve issues pertaining to compliance with the submission and filing of SALNs by all DBM officials and employees; and
- 3.1.6 Perform such other functions as may be necessary to ensure compliance by DBM with all SALN-related concerns.

3.2 The Secretariat shall assist the RCC in the conduct of its functions. The delineation of functions of the Secretariat representatives shall be, but not limited to, the following:

#### **Legal Service:**

- (i) Formulate and recommend actions on issues with legal concerns and disputes relative to the RCC functions, including the submission, review, and filing of SALNs; and
- (ii) Ensure timely posting of the required SALN-related documents on the DBM website by preparing and facilitating the appropriate requests and endorsements for the purpose and monitoring the posting compliance.

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<sup>1</sup> Section 2.0 The RCC shall be composed of following:

Chairman: Director, Legal Service  
Members: Director, Administrative Service  
Director, Internal Audit Service

<sup>2</sup> Creation of the Review and Compliance Committee and Secretariat

<sup>3</sup> Revised Functions of the Review and Compliance Committee (RCC)

<sup>4</sup> Secretary as used in this Guidelines refers to any of the following, DBM Secretary, Acting Secretary or Officer-in-Charge (OIC)

<sup>5</sup> Section 2. CSC Resolution No.1500088 promulgated on 23 January 2015 (*Amendment to CSC Resolution No. 1300173 dated 24 January 2013 and the Revised SALN Form*).

### **AS-HRMD:**

- (i) Receive SALNs from officials and employees, transmit accomplished SALNs to the RCC, and facilitate transmittal of the same to the repository agencies;
- (ii) Prepare and issue advisories;
- (iii) Prepare Preliminary and Final Reports, RCC Certification, and transmittal memoranda/letters;
- (iv) Safekeep DBM copies of the annual SALN submissions; and
- (v) Issue certified copies of SALN on file and the certification on SALN compliance.

### **Internal Audit Service:**

- (i) Formulate and update the RCC guidelines for approval of the RCC;
- (ii) Schedule DBM RCC meetings and record resulting agreements; and
- (iii) Prepare and safekeep RCC minutes of meetings.

- 3.3 All members of the Secretariat shall be responsible for the conduct of the joint review of accomplished SALNs. The respective review coverage and responsibilities of each member shall be determined and agreed upon by the members of the Secretariat.

## **4.0 ISSUANCE OF ADVISORIES**

- 4.1 The AS-HRMD shall issue an advisory, **not later than January 7 of every year**, to remind all DBM CO officials and employees of the deadline/s for the annual submission of SALN as of December 31 of the previous year. The advisory shall likewise remind and update all DBM officials and employees of the general guidelines and any pertinent changes in CSC rules and regulations in the preparation and submission of SALN.
- 4.2 Subject to RCC clearance, the AS-HRMD may also issue advisories as necessary to provide additional guidance, clarification, and instructions, among others, including revisions or updates on the *Guidance in Accomplishing the SALN Form*, as necessary.

## **5.0 FILING OF SALN**

The duly accomplished SALN shall be submitted by DBM CO officials and employees **on or before January 31 of every year** to the AS-HRMD, in three (3) copies, all originally signed by the declarant and co-declarant/spouse, if applicable using blue ink in order to distinguish the original from the photocopied forms, and duly signed by the person authorized to administer the oath. Said deadline shall be imposed regardless

of whether the declarant is on official or personal leave of absence or on absence without leave during the compliance period.

## **6.0 ADMINISTRATION OF OATH**

- 6.1 The DBM Secretary shall administer the oath for the SALNs of all DBM officials and that the same may be delegated to the Internal Management Group Head in case of his/her absence or unavailability in accordance with DO No. 5, s. 2019<sup>6</sup> dated 5 March 2019. In the case of the Regional Directors and Assistant Regional Directors, the administration of oath shall be undertaken during the Regional Coordination Meeting or Management Committee (ManCom) Meeting as may be scheduled in coordination with the Regional Coordination Unit or ManCom Secretariat, as the case may be.
- 6.2 The DBM officials authorized to administer oath for the SALNs of employees with the positions of Division Chief and below shall undertake the same in accordance with DO No. 5, s. 2019<sup>7</sup> dated 5 March 2019, and other related issuances.
- 6.3 The administration of oath for the SALN of DBM employees who are abroad or under foreign scholarship shall be done in the Philippine Consular Office or Embassy where they are located. The AS-HRMD, shall issue an advisory for the purpose of compliance of DBM employees who are abroad or under foreign scholarship at the time of filing of SALN.
- 6.4 The date (day, month, and year) of oath in the SALN form shall be filled out by the administering officer.

## **7.0 REVIEW PROCEDURE**

- 7.1 The AS-HRMD, shall submit the following documents to the RCC on or before the date as may be approved by the RCC:
  - 7.1.1 the alphabetical list of SALN filers as of January 31 of vis-à-vis the official plantilla of DBM CO officials and employees as of December 31 of the preceding year; and
  - 7.1.2 the accomplished SALNs for review of the RCC Secretariat.
- 7.2 Upon receipt of the accomplished SALN forms, the RCC Secretariat shall evaluate the same on or before the date as may be approved by the RCC to determine compliance with the following rules:

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<sup>6</sup> Delegation of Authority for SALNs of DBM Officials and Employees

<sup>7</sup> *Ibid*

- 7.2.1 The declarant is strictly required to fill out all applicable information in the SALN form. Otherwise, "Not Applicable" or "N/A" must be indicated in the space provided for the same or in the first row of all columns in the case of tables.
- 7.2.2 A declarant who has no business interests and/or relatives in the government must appropriately tick off the box indicating such information and must write "N/A" in the first row of all columns of the table provided to indicate non-applicability.
- 7.2.3 For married individuals, in case the signature of the spouse cannot be secured, a written explanation therefor must be submitted by the declarant.
- 7.2.4 Additional sheets may be used as necessary provided that each page shall contain the printed name and signature of the declarant, with proper pagination.
- 7.2.5 All pages of the SALN, including the Additional Sheets, must be numbered. The format of the pagination is: Page <order of page> of <total number of pages>.
- 7.2.5.1 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).
- 7.2.5.2 If there are additional pages, e.g., if there is 1 additional page bringing the total pages to 3, the paging shall be reflected as Page 1 of 3 (for the front page), Page 2 of 3 (for the back page) and Page 3 of 3 (for the additional page).
- 7.2.6 All changes or revisions in the accomplished and submitted SALN forms shall only be made by the respective declarant and shall bear the declarant's initials.
- Any correction or any entry that is not similarly written/typed/encoded as the other entries (e.g., written entry for a typed SALN, or a typed entry for a computerized SALN, or an entry with a different ink color) must be initialed by the declarant.
- 7.2.7 Compliance with specific rules and procedures on how to fill out the SALN as provided in the *Guidance in Accomplishing the SALN Form* attached as **Annex A** hereof.

- 7.3 After the RCC Secretariat's joint review of the SALNs received, the Preliminary Report containing (a) list of filers with complete data; (b) list of filers with incomplete data; and (c) list of non-filers, together with the Preliminary Compliance Requests, if any, shall be submitted through a Memorandum to the RCC on or before the date determined by the RCC.
- 7.3.1 The PCR shall be issued by the RCC on or before the fifteenth (15<sup>th</sup>) day from receipt of the aforementioned RCC Secretariat Memorandum;
- 7.3.2 The PCR shall be issued to employees who: (i) have filed their SALN with incomplete data; and (ii) have not filed their SALNs. The PCR shall contain the findings and the corresponding possible actions available to the non-compliant declarants. The non-compliant declarant shall comply with the PCR on or before the date as may be approved by the RCC.
- 7.4 After further verification of SALN compliance, including those of declarants issued with PCRs, if any, the RCC Secretariat shall then submit a Memorandum to the RCC on or before the date determined by the RCC stating compliance and recommend the issuance of a Certification attesting that the SALNs have been duly reviewed by the RCC. The RCC shall then issue a Certification to that effect and forward the same to the AS-HRMD, on or before the ten (10) days from the receipt of the RCC Secretariat Memorandum.
- 7.4.1 Only those who have submitted their SALNs with complete data, as well as those who satisfactorily responded with the PCR within the prescribed period, shall be included in the list of those who filed their SALN with complete data in the Certification and Final Report to be submitted by the RCC through a Memorandum to the DBM Secretary **on or before April 30 of every year.**
- 7.4.2 Said Report shall contain a list of DBM CO officials and employees in alphabetical order, who: (i) filed their SALNs with complete data; (ii) filed their SALNs but with incomplete data; and (iii) did not file their SALNs. The Report may be revised to reflect adjustments, if any. The CSC shall be furnished a copy of the Final Report as submitted to the DBM Secretary **on or before May 15 of every year.**<sup>8</sup>

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<sup>8</sup> Section 2, CSC Resolution 060231 dated 1 February 2006 (*Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interest and Financial Connections*).



- 7.5 Based on the recommendation of the RCC, the DBM Secretary, **within five (5) working days** from the receipt of the Final Report, shall issue Compliance Order/s requiring those who have not complied with the PCR or have not satisfactorily responded thereto, to correct/supply the desired information and/or submit their SALNs within a non-extendible period of thirty (30) calendar days from the receipt of the said Order.<sup>9</sup>
- 7.6 If there is a written request for clarification on the Compliance Order, the same shall be submitted to the RCC through the AS-HRMD, **within the next working day** from the receipt thereof. The RCC shall then evaluate the request and make the appropriate recommendation to the Secretary **within five (5) working days**. The request for clarification shall not toll the running of the 30-day period for filing of the SALNs with complete data/issuance of the Compliance Order.
- 7.7 The RCC shall review the response/justification of the non-compliant declarants to the Compliance Order **within five (5) working days** from receipt thereof and make the proper recommendation to the Secretary and/or appropriate offices of the Department from receipt thereof.
- 7.7.1 DBM officials and/or employees found to be compliant with the Compliance Order shall be recommended for inclusion in the Final Report as part of the list of employees who filed their SALNs with complete data.
- 7.7.2 For DBM officials and/or employees who have not complied with the Compliance Order or found to have not satisfactorily responded thereto, the RCC shall include their names in the list of employees who: (i) filed their SALNs with incomplete data; or (ii) did not file their SALNs; and recommend to the Secretary the issuance of a Show Cause Order.<sup>10</sup>
- 7.8 Immediately upon receipt of the RCC recommendation,<sup>11</sup> the Secretary shall: (i) direct the AS-HRMD to transmit the SALN of compliant declarants along with the declarant's justification for late submission; and if applicable; (ii) issue the Show Cause Order directing the remaining non-compliant DBM official or employee to submit his/her comment or counter-affidavit, and if the evidence so warrants, direct the AS-HRMD, to take the necessary action for the conduct of administrative proceedings in accordance with Section 4 of CSC Resolution No. 060231 dated 1 February 2006, as amended by CSC Resolution No. 1300174 dated 24 January 2013 (*Review and*

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<sup>9</sup> Section 3, CSC Resolution 060231, as amended by CSC Resolution No. 1300174 dated 24 January 2013 (*Amendment to Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interest and Financial Connections*).

<sup>10</sup> Section 4, *Ibid.*

<sup>11</sup> Section 3 of CSC Resolution No. 060231 dated 1 February 2006 (*Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Connections*)

*Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections).*

## **8.0 TRANSMITTAL AND DISTRIBUTION OF SALNs**

- 8.1 The AS shall transmit all original copies of the SALNs of DBM CO officials and employees **on or before June 30 of every year** to the official repository agencies in accordance with Section 8 of RA No. 6713<sup>12</sup> and Section 5 of CSC Resolution No. 060231,<sup>13</sup> as amended by CSC Resolution No. 1500088 promulgated on 23 January 2015,<sup>14</sup> and such other relevant issuances which may hereinafter be issued.
- 8.2 Two (2) duplicate copies of the SALN shall be maintained for the following purposes:
- (i) a copy for the safekeeping of the AS-HRMD;
  - (ii) a copy to be provided to the declarant for his/her personal file.
- 8.3 A duplicate copy of the official letter transmittal with stamped "received" by the official repository agencies, as the case may be, together with the duplicate copy of the SALN for the personal file of the declarant, shall be forwarded to the respective Administrative Officers (AOs) of bureaus/services/offices who shall acknowledge receipt thereof. It shall be the responsibility of the AO to ensure that each declarant properly acknowledges receipt of his/her personal copy of the SALN.

## **9.0 SANCTIONS FOR NON-COMPLIANCE**

Failure of an official or employee to submit or correct his/her SALN in accordance with the procedure and period under CSC Resolution No. 060231, as amended,<sup>15</sup> and the instant Review and Compliance Procedures shall be dealt with in accordance with Section 4 of said CSC Resolution.<sup>16</sup>

## **10.0 RESOLUTION OF ISSUES**

To ensure standard and consistent interpretation of the SALN rules, the RCC-CO shall resolve all issues pertaining to compliance with the submission and filing of SALNs by all DBM officials and employees, including those referred by the RCCs in ROs and attached agencies.

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<sup>12</sup> Code of Conduct and Ethical Standards for Public Officials and Employees

<sup>13</sup> Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interest and Financial Connections

<sup>14</sup> Amendment to CSC Resolution No. 1300173 dated 24 January 2013 and the Revised SALN Form

<sup>15</sup> Amendment to Review and Compliance Procedure in the Filing and Submission of the SALN and Disclosure of Business Interest and Financial Connections

<sup>16</sup> *Ibid.*

## 11.0 COMPLIANCE WITH THE REQUIREMENTS OF THE TRANSPARENCY SEAL

In compliance with Section 93<sup>17</sup> of RA No. 10155,<sup>18</sup> as clarified in National Budget Circular No. 542<sup>19</sup> dated 29 August 2012, and similar provisions in the annual General Appropriations Act requiring the posting of Agency Compliance Procedures of Statements and Financial Disclosures, including the SALN Guidelines, this Guidelines and succeeding revisions thereof shall be posted as part of the Department's Transparency Seal on the DBM website.

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<sup>17</sup> **Transparency Seal.** To enhance transparency and enforce accountability, all national government agencies shall maintain a transparency seal on their official websites. The transparency seal shall contain the following information: (i) the agency's mandates and functions, names of its officials with their position and designation, and contact information; (ii) annual reports, as required under National Budget Circular Nos. 507 and 507-A dated 31 January 2007 and 12 June 2007, respectively, for the last three (3) years; (iii) their respective approved budgets and corresponding targets immediately upon approval of this Act; (iv) major programs and projects categorized in accordance with the five key results areas under E.O. No. 43, s. 2011; (v) the program/projects beneficiaries as identified in the applicable special provisions; (vi) status of implementation and program/project evaluation and/or assessment reports; and (vii) annual procurement plan, contracts awarded and the name of contractors/suppliers/consultants.

The respective heads of the agencies shall be responsible for ensuring compliance with this section.

<sup>18</sup> FY 2012 General Appropriations Act

<sup>19</sup> Reiterating Compliance with Section 93, The Transparency Seal Provision, of the General Appropriations Act of 2012



# **Guide to 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

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

**SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH**  
As of 31 December 2019  
(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:	<u>Dela Cruz</u>	<u>Juan</u>	<u>M.</u>	POSITION:	<u>Undersecretary</u>
	(Family Name)	(First Name)	(M.I.)	AGENCY/OFFICE:	<u>Dept. of Budget and Mngt.</u>
ADDRESS:	<u>Unit 123 Building 456, Seventh St.</u>			OFFICE ADDRESS:	<u>Gen. Solano St, San Miguel</u>
	<u>Barangay 890, City of Manila</u>				<u>Manila</u>
SPOUSE:	<u>Dela Cruz</u>	<u>Maria</u>	<u>V.</u>	POSITION:	<u>Director III</u>
	(Family Name)	(First Name)	(M.I.)	AGENCY/OFFICE:	<u>Dept. of Budget &amp; Mngt. - NCR</u>
				OFFICE ADDRESS:	<u>PLJ Bldg. Gen. Solano St,</u>
					<u>San Miguel, Manila</u>

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

**ASSETS, LIABILITIES AND NET WORTH**  
of December 31 2019  
(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:	<u>Dela Cruz</u>	<u>Juan</u>	<u>M.</u>	POSITION:	<u>Undersecretary</u>
	(Family Name)	(First Name)	(M.I.)	AGENCY/OFFICE:	<u>Dept. of Budget &amp; Mngt.</u>
ADDRESS:	<u>Unit 123 Building 456, Seventh St.</u>			OFFICE ADDRESS:	<u>Gen. Solano St., San Miguel</u>
	<u>Barangay 890, City of Manila</u>				<u>Manila</u>
SPOUSE:	<u>Dela Cruz</u>	<u>Maria</u>	<u>V.</u>	POSITION:	<u>Director III</u>
	(Family Name)	(First Name)	(M.I.)	AGENCY/OFFICE:	<u>Dept. Of Budget &amp; Mngt. - NCR</u>
				OFFICE ADDRESS:	<u>PLJ Bldg. Gen. Solano St.</u>
					<u>San Miguel, Manila</u>

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

**ASSETS, LIABILITIES AND NET WORTH**  
As of 31 December 2019  
(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:	<u>Dela Cruz</u>	<u>Juan</u>	<u>M.</u>	POSITION:	<u>Undersecretary</u>
	(Family Name)	(First Name)	(M.I.)	AGENCY/OFFICE:	<u>Dept. of Budget and Management</u>
ADDRESS:	<u>Unit 123 Building 456, Seventh Street, Barangay 890</u>			OFFICE ADDRESS:	<u>Gen. Solano St, San Miguel, Manila</u>
	<u>City of Manila</u>				
SPOUSE:	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	POSITION:	<u>N/A</u>
	(Family Name)	(First Name)	(M.I.)	AGENCY/OFFICE:	<u>N/A</u>
				OFFICE ADDRESS:	<u>N/A</u>

## 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

**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

<b>DECLARANT:</b>	<u>Dela Cruz</u>	Juan	M.	<b>POSITION:</b>	Undersecretary
	(Family Name)	(First Name)	(M.I.)	<b>AGENCY/OFFICE:</b>	Dept. of Budget and Management
<b>ADDRESS:</b>	Unit 123 Building 456, Seventh Street, Barangay 890			<b>OFFICE ADDRESS:</b>	Gen. Solano St, San Miguel, Manila
	City of Manila				
<b>SPOUSE:</b>	N/A	N/A	N/A	<b>POSITION:</b>	N/A
	(Family Name)	(First Name)	(M.I.)	<b>AGENCY/OFFICE:</b>	N/A
				<b>OFFICE ADDRESS:</b>	N/A

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

NAME	DATE OF BIRTH	AGE
N/A	N/A	N/A

# Accomplishment and Filing (3/5)

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

<b>ASSETS, LIABILITIES AND NETWORTH</b> <i>(Including those of the spouse and unmarried children below eighteen (18) <u>years</u> of age living in declarant's household)</i>							
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	
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	<del>Agricultural</del> Mixed Use	Coron Town Proper (North East of Kayangan Lake), Busuanga, Palawan	500,00.00	N/A	2013	Donation	0.00
						<b>Subtotal:</b>	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 AGENCY OFFICE AND ADDRESS
Juana S. Makatwiran	Maternal Aunt	City Judge	Iloilo City Trial Court
Siak T. Lider	1 <sup>st</sup> cousin	Mayor	Laoag, Ilocos Norte
Akon D. Magiba	Balae	Governor	Provincial Government

I hereby certify that these are true and correct statements of my assets, liabilities, 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.

Date: April 29, 2019

JUAN M. DELA CRUZ (Signature of Declarant)		N/A (Signature of Co-Declarant/ Spouse)	
Government Issued ID:	Philippine Passport	Government Issued ID:	N/A
ID No.:	ABC1234567	ID No.:	N/A
Date Issued:	May 15, 2018	Date Issued:	N/A

Date: April 29, 2019

JUAN M. DELA CRUZ (Signature of Declarant)		N/A (Signature of Co-Declarant/ Spouse)	
Government Issued ID:	Philippine Passport	Government Issued ID:	N/A
ID No.:	ABC1234567	ID No.:	N/A
Date Issued:	May 15, 2018	Date Issued:	N/A

Date: April 29, 2019

JUAN M. DELA CRUZ (Signature of Declarant)		N/A (Signature of Co-Declarant/ Spouse)	
Government Issued ID:	Philippine Passport	Government Issued ID:	N/A
ID No.:	ABC1234567	ID No.:	N/A
Date Issued:	May 15, 2018	Date Issued:	N/A

**SUBSCRIBED AND SWORN** to before me this 30<sup>th</sup> day of April 2019, affiant exhibiting to me the above-stated government issued identification card.

**"Not Applicable"**  
(3 identical copies)

MARIA V. POKALUMAN  
Hd. RMB-Z  
(Person Administering Oath)

Page 2 of 2

Date: April 29, 2019

JUAN M. DELA CRUZ (Signature of Declarant)		MARIA V. DELA CRUZ (Signature of Co-Declarant/ Spouse)	
Government Issued ID:	Philippine Passport	Government Issued ID:	PHILHEALTH ID CARD
ID No.:	ABC1234567	ID No.:	02-0002234567-8
Date Issued:	May 15, 2018	Date Issued:	11/12/2013

Date: April 29, 2019

JUAN M. DELA CRUZ (Signature of Declarant)		MARIA V. DELA CRUZ (Signature of Co-Declarant/ Spouse)	
Government Issued ID:	Philippine Passport	Government Issued ID:	PHILHEALTH ID CARD
ID No.:	ABC1234567	ID No.:	02-0002234567-8
Date Issued:	May 15, 2018	Date Issued:	11/12/2013

Date: April 29, 2019

JUAN M. DELA CRUZ (Signature of Declarant)		MARIA V. DELA CRUZ (Signature of Co-Declarant/ Spouse)	
Government Issued ID:	Philippine Passport	Government Issued ID:	PHILHEALTH ID CARD
ID No.:	ABC1234567	ID No.:	02-0002234567-8
Date Issued:	May 15, 2018	Date Issued:	11/12/2013

**SUBSCRIBED AND SWORN** to before me this 30<sup>th</sup> day of April 2019, affiant exhibiting to me the above-stated government issued identification card.

**"Separate Filing"**  
(3 identical copies)

MARIA V. POKALUMAN  
Hd. RMB-Z  
(Person Administering Oath)

Page 2 of 2

Date: April 29, 2019

JUAN M. DELA CRUZ (Signature of Declarant)		MARIA V. DELA CRUZ (Signature of Co-Declarant/ Spouse)	
Government Issued ID:	Philippine Passport	Government Issued ID:	PHILHEALTH ID CARD
ID No.:	ABC1234567	ID No.:	02-0002234567-8
Date Issued:	May 15, 2018	Date Issued:	11/12/2013

Date: April 29, 2019

JUAN M. DELA CRUZ (Signature of Declarant)		MARIA V. DELA CRUZ (Signature of Co-Declarant/ Spouse)	
Government Issued ID:	Philippine Passport	Government Issued ID:	PHILHEALTH ID CARD
ID No.:	ABC1234567	ID No.:	02-0002234567-8
Date Issued:	May 15, 2018	Date Issued:	11/12/2013

Date: April 29, 2019

JUAN M. DELA CRUZ (Signature of Declarant)		MARIA V. DELA CRUZ (Signature of Co-Declarant/ Spouse)	
Government Issued ID:	Philippine Passport	Government Issued ID:	PHILHEALTH ID CARD
ID No.:	ABC1234567	ID No.:	02-0002234567-8
Date Issued:	May 15, 2018	Date Issued:	11/12/2013

**SUBSCRIBED AND SWORN** to before me this 30<sup>th</sup> day of April 2019, affiant exhibiting to me the above-stated government issued identification card.

**"Joint Filing"**  
(6 identical copies)

MARIA V. POKALUMAN  
Hd. RMB-Z  
(Person Administering Oath)

Page 2 of 2

# 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)

**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

<b>DECLARANT:</b>	(Family Name)	(First Name)	(M.I.)	<b>POSITION:</b>	
<b>ADDRESS:</b>				<b>AGENCY/OFFICE:</b>	
				<b>OFFICE ADDRESS:</b>	
<b>SPOUSE:</b>	(Family Name)	(First Name)	(M.I.)	<b>POSITION:</b>	
				<b>AGENCY/OFFICE:</b>	
				<b>OFFICE ADDRESS:</b>	

- ☐ Joint Filing/Separate Filing: If declarant spouses are both public officials/employees:
- In both cases, the spouses shall declare all their real and personal properties, 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)

<u>UNMARRIED CHILDREN BELOW EIGHTEEN (18) YEARS OF AGE LIVING IN DECLARANT'S HOUSEHOLD</u>		
NAME	DATE OF BIRTH	AGE

- ☐ Table must include the declarant's children, whether legitimate or illegitimate, 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)

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	
					<b>Subtotal:</b>		

- ❑ 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
- ☐ Kind 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 or N/A
  - 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)

b. Personal Properties*		
DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT
	Subtotal :	
	TOTAL ASSETS (a+tb):	

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

# Assets – Personal Properties (2/4)

## ☐ Assets to be declared under personal properties:

- 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

## ☐ Description 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)

- ❑ Years Acquired 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)

- ❑ Subtotal 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)

- ❑ Total Assets 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 necessary.

- ☐ Liabilities 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
- ❑ Total Liabilities 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)*

☐ *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

- ☐ 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 4<sup>th</sup> degree of consanguinity or affinity, plus his/her *balae*, *bilas* and *inso*
- ☐ The box must be ticked off if to the best of the declarant's knowledge, he/she does not have 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:

	<b>Consanguinity</b>	<b>Affinity</b>
<b>1<sup>st</sup> degree</b>	Parents Children	Parents-in-law Children-in-law
<b>2<sup>nd</sup> degree</b>	Grandparents Grandchildren Siblings	Grandparents-in-law Siblings-in-law
<b>3<sup>rd</sup> degree</b>	Uncle/Aunt Nephew/Niece	Uncle/Aunt-in-law Nephew/Niece-in-law
<b>4<sup>th</sup> degree</b>	1 <sup>st</sup> Cousin	1 <sup>st</sup> 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
- ☐ Bilas 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)

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: \_\_\_\_\_

<i>(Signature of Declarant)</i>		<i>(Signature of Co-Declarant/ Spouse)</i>	
Government Issued ID:		Government Issued ID:	
ID No.:		ID No.:	
Date Issued:		Date Issued:	

## Certification and Authorization (2/2)

- ☐ The certification 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 authorization 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 \_\_\_\_ day of \_\_\_\_\_, affiant exhibiting to me the above-stated government issued identification card.

\_\_\_\_\_  
(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

- ☐ In the case of joint filing by a DBM official/employee and an official/employee of another government agency, the oath shall be administered by the authorized officer in the primary declarant's agency

# 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: Page <order of page> of <total number of pages>.
  - 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)

- ☐ For the declarant

## **SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH**

As of \_\_\_\_\_  
*(Sample additional sheet/s for the declarant)*

- ☐ For the declarant's spouse/children

## **SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH**

As of \_\_\_\_\_  
*(Sample additional sheet/s for the exclusive properties of the declarant's spouse and unmarried children  
below eighteen (18) years of age living in declarant's household)*

- ☐ The same rules in the SALN form shall apply to the accomplishment of the Additional Sheets



# Thank you!