



**2. Investments, Other Personal Properties, and Liabilities of Declarant/ Spouse/Declarant's Children Below 18 Years of Age Living in the Household of Declarant**

- I have no investments to declare owned by me/my spouse/my children below 18 years of age living in my household
- I have no personal properties to declare owned by me/my spouse/my children below 18 yrs of age living in my household
- I have no liabilities to declare pertaining to me/my spouse/my children below 18 years of age living in my household

**Instructions:** Declare each Asset Item (Investment and Other Personal Property) with a fair market value of **Php50,000 or more** as of the date of declaration, even if the same was acquired at no cost or at less cost. Declare each Liability Item with an outstanding balance of **Php50,000 or more** 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 Php100,000**, each item **must** be listed. Put a check mark on the items to be declared, and make the corresponding entry for the actual Acquisition Cost or Outstanding Balance, as applicable.

B.2.1 Investment Item	Acquisition Cost	B.2.1 Investment Item	Acquisition Cost
<input type="checkbox"/> Stocks (equity paid)		<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	
Total Php:			
B.2.2 Other Personal Property	Acquisition Cost	B.2.3 Liability	Outstanding Balance
<input type="checkbox"/> Cash on hand/Bank accounts		<input type="checkbox"/> Personal loans	
<input type="checkbox"/> Receivables		<input type="checkbox"/> Bank loans	
<input type="checkbox"/> Deposits/advanced payments on leases/rentals		<input type="checkbox"/> Accounts payables	
<input type="checkbox"/> Furniture, antiques		<input type="checkbox"/> GSIS, PAGIBIG loans	
<input type="checkbox"/> Jewelry		<input type="checkbox"/> Mortgage payables	
<input type="checkbox"/> <b>Equity in installment purchases</b>		<input type="checkbox"/> Surety liabilities	
<input type="checkbox"/> Intellectual properties		<input type="checkbox"/> Guaranty liabilities	
<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	
Total Php:		Total Php:	

**Investment**  
Arrangement where a person puts in equity in an undertaking in expectation of profits  
**Other Personal Property**  
Any property that is movable or that can be transferred from place to place

**When to Check**  
Declarant may opt to simply check the applicable statement/s under any of the following conditions.  
1. DSC has **absolutely** no investment, other personal property, or liability to declare  
2. Total of Investments, Other Personal Properties, or Liabilities is **Php100,000 or less** and **all** items comprising a kind of asset/liability have individual fair market values/outstanding balances of less than **Php50,000**  
If neither one of the conditions is met, refer to **Table Y** for guidance.

**Instruction on Investment, Other Personal Property, and Liabilities**  
Refer to **Table Y: Step-by-step Guidance on Reporting Investments, Other Personal Properties, and Liabilities**

**Acquisition Cost**  
Refer to **Table W: Acquisition Cost** in determining the relevant acquisition cost

**Outstanding Balance**  
Portion of the principal amount that **remains unpaid/unsettled** as of date of declaration

**Equity in Installment Purchases**  
1. Used when title to an item has not yet passed to the DSC (i.e., regardless of kind of asset purchased by installment)  
2. Put only **total payments made** under the Acquisition Cost column

However, if title to an item is **already in the name** of DSC even if not yet fully paid, report the item under the appropriate kind of asset (e.g., if it is a piece of land, then report in the Real Property section with complete details). Moreover, put the **entire cash equivalent price** under the Acquisition Cost column of either Section B.1, B.2.1, and/or B.2.2 as applicable, and the related balance of liability under the Outstanding Balance column in Section B.2.3 and in the row across the relevant kind of liability (e.g., Mortgage Payable).

**Table Y: Step-by-step Guidance on Reporting Investments, Other Personal Properties, and Liabilities**

Procedure for Investments and Other Personal Properties	
1	List down all the items comprising a kind of asset. <i>Stocks</i> is a kind of asset; it may be composed of several items such as PLDT stocks, Meralco stocks, Manila Water stocks, etc. Similarly, <i>Furniture</i> is a kind of asset, and it may be composed of various items such as sala set, dining set, etc.
2	Determine the fair market value (FMV) of <i>each item</i> (e.g., Meralco stocks) comprising a kind of asset (e.g., Stocks) as of date of declaration. Refer to <b>Table Z: Some Sources of FMV Data for Investments and Other Personal Properties</b>
3	Distinguish the items with <i>FMV equal to or greater than Php50,000</i> , and obtain their related Acquisition Costs. Then, a. Add the acquisition cost of all items belonging to the same kind of asset. b. Put in the sum under the Acquisition Cost column and in the row across the pertinent kind of asset.
4	Go back to the items with <i>FMV less than Php50,000</i> . Add the FMV of <i>all</i> these items, i.e., regardless of kind of asset.  4.1 If total FMV of these items is <i>Php100,000 or less</i> , either one of the three following options may be availed: a. Do not declare these items in the SALN at all. b. Declare in lump sum as <i>Others</i> . To declare, I. Obtain the acquisition costs of these items, and add them. II. Put in the sum under the Acquisition Cost column and in the row across <i>Others</i> (i.e., in the Investment Item category and/or in the Other Personal Property category, as applicable). c. Declare in the respective kind of asset. To declare, I. Obtain the acquisition cost of each item. II. Add the acquisition cost/s to the balance of a particular kind of asset initially pertaining to those items with individual FMV of <i>Php50,000 or more</i> .  4.2 If total FMV of these items is <i>greater than Php100,000</i> , declare the items in the SALN. To declare, I. Obtain the acquisition cost of each item. II. Add the acquisition cost/s to the balance of a particular kind of asset initially pertaining to those items with individual FMV of <i>Php50,000 or more</i> .
Procedure for Liabilities	
1	List down all the items comprising a kind of liability. <i>Bank Loans</i> is a kind of liability; it may be composed of several items such as Loan from Metrobank, Loan from Bank of Philippine Islands, etc.
2	Distinguish the items with <i>Outstanding Balance (OB) equal to or greater than Php50,000 as of declaration date</i> . Then, a. Add the outstanding balance of all items belonging to the same kind of liability. b. Put in the sum under the Outstanding Balance column and in the row across the pertinent kind of liability.
3	Go back to the items with <i>OB less than Php50,000</i> . Add the OB of <i>all</i> these items, i.e., regardless of kind of liability.

3.1 If total OB of these items is Php100,000 or less, either one of the three following options may be availed:

- Do not declare these items in the SALN at all.
- Declare in lump sum as *Others*. To declare, put in the sum of these items' outstanding balances under the Outstanding Balance column and in the row across *Others*.
- Declare in the respective kind of liability. To declare, add the OB of an item to the balance of a particular kind of liability initially pertaining to the ones with individual OB of Php50,000 or more.

3.2 If total OB of these items is greater than Php100,000, declare the items in the SALN. To declare, add the OB of each item to the balance of a particular kind of liability initially pertaining to the ones with individual OB of Php50,000 or more.

**Table Z: Some Sources of Information on FMV of Investment Items and Other Personal Properties**

Stocks, bonds	Stock exchanges, brokerage firms, financial institutions websites, newspapers
Mutual funds	Financial institutions'/banks' investment department, websites
Trust funds	Fund report, fund manager
Time deposits	Financial institutions, banks, these entities' websites
Money market	Financial institutions, banks, these entities' websites
Equity in partnerships	Financial report of the partnership
Cash in bank	Bank statement, ATM receipt, Passbook balance
Furniture	Malls, appliance centers, second-hand dealers
Jewelry	Jewelry stores, appraisers, pawnshops, alajeras

**3. Net Worth: Declarant/Spouse/Declarant's Children Below 18 Years of Age in Declarant's Household**

Reference Section	Net Worth	At Historical Value <sup>1</sup> (Php)
B1	Total Real Properties and Motor Vehicles	
B2.1	<i>add:</i> Total Investments	
B2.2	Total Other Personal Properties	
B2.3	<i>deduct:</i> Total Liabilities	
	<i>Total Php:</i>	

<sup>1</sup> Acquisition costs of Real Properties and Vehicles, and Investments and Other Personal Properties; less total outstanding balance of Liabilities

**C. BUSINESS INTERESTS AND FINANCIAL CONNECTIONS OF DECLARANT/ SPOUSE/DECLARANT'S CHILDREN BELOW 18 YEARS OF AGE LIVING IN THE HOUSEHOLD OF DECLARANT (USE ADDITIONAL SHEET IF NECESSARY)**

**Instruction:** Declare each item which generates gross annual receipts of Php50,000 or more. Items with less value may be declared in lump sum as "Others". However, if "Others" amounts to more than Php100,000, each item must be listed

I have no business interests and financial connections to declare pertaining to me/my spouse/ my children below 18 years of age living in my household.

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

**D. DECLARANT'S RELATIVES IN THE GOVERNMENT (USE ADDITIONAL SHEET IF NECESSARY)** *Instruction: Up to the 4<sup>th</sup> civil degree of relationship, either of consanguinity or affinity, including bilas, inso and balae*

I don't know of any relatives in Government.

Name of Relative	Relationship	Position	Office/Address

**E. STATEMENT**

I hereby certify to the best of my knowledge and information that these 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: \_\_\_\_\_

Needed only if (1) spouse is in government service, and (2) joint filing is desired. Otherwise, only declarant needs to sign.

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

\_\_\_\_\_  
(Person Administering Oath)