



Republic of the Philippines  
**House of Representatives**  
Quezon City, Metro Manila



*Reginald S. Velasco*  
Secretary General

## MEMORANDUM

FOR : ALL HONORABLE HOUSE MEMBERS  
ALL CONGRESSIONAL STAFF  
ALL SECRETARIAT OFFICIALS AND EMPLOYEES  
ALL CONTRACTUAL PERSONNEL

SUBJECT : FILING OF STATEMENT OF ASSETS, LIABILITIES AND NET  
WORTH (SALN) FOR C.Y. 2024

DATE : January 8, 2025

Pursuant to Republic Act No. 6713 otherwise known as the “Code of Conduct and Ethical Standards of Public Officials and Employees” and the Rules of Procedure in the Filing, Review and Disclosure of, and Access to, the Statements of Assets, Liabilities and Net Worth of Members, Officers and Employees of the House of Representatives (“SALN Rules”)<sup>1</sup>, please be informed that the deadline for the filing of SALNs for C.Y. 2024 is on **30 April 2025**.

The HRep SALN Form (2019), as well as the Specific Instructions on how to accomplish the form, may be downloaded from the House website ([www.congress.gov.ph](http://www.congress.gov.ph)) in MS Word format to allow the electronic accomplishment of the required information. The SALN Form and the Specific Instructions are also attached for ready reference.

The sworn SALNs of all House Members, Secretariat Officials and employees, congressional staff, and contractual employees shall be filed on or before the deadline at the Records Management Service office located at the North Wing Basement.

SALNs for CY 2024 shall be reviewed by the SALN Review and Compliance Committee in accordance with the SALN Rules. In this regard, summary reports of declared assets, liabilities and net worth of House Members, as submitted by the Secretary General and approved by the Committee, shall be disclosed to the public by posting the same in the House website. Requests for access to copies of filed SALNs shall also be processed in accordance with the SALN Rules.

For information and guidance.

Thank you.

Doc. No. 42918

<sup>1</sup> Adopted House Resolution No. 176, 17<sup>th</sup> Congress

## SPECIFIC INSTRUCTIONS ON HOW TO ACCOMPLISH THE HREP SALN FORM (2019)

### 1. LEGAL BASES

- Section 17, Rule XI, 1987 Constitution
- Sections 8–11, Republic Act (RA) No. 6713 [Code of Conduct and Ethical Standards for Public Officials and Employees]
- Adopted House Resolution No. 176 [Rules of Procedure in the Filing, Review and Disclosure of, and Access to, the Statements of Assets, Liabilities and Net Worth (SALNs) of Members, Officers and Employees of the House of Representatives]<sup>1</sup>

### 2. HREP SALN FORM (2019)

- 2.1. The HRep SALN Form (2019)<sup>2</sup> shall be used by all declarants, namely, House Members, Secretariat Officials and employees, Congressional staff, and contractual personnel, who are required to file their SALNs for CY 2024 **on or before 30 April 2025**. It is downloadable from the HRep website ([www.congress.gov.ph](http://www.congress.gov.ph)).
- 2.2. The reckoning date for the required information, declaration and disclosure in the SALN Form is on **31 December 2024**. This means that all information, declaration and disclosure to be supplied by the declarant in the SALN Form shall be as of the said reckoning date.
- 2.3. The SALN Form shall contain a true and complete declaration of the declarant's assets, liabilities, net worth, business interests and financial connections as of 31 December 2024 and, if applicable, those of the declarant's spouse and unmarried children below eighteen (18) years of age living in the declarant's household,<sup>3</sup> whether legitimate or illegitimate.<sup>4</sup> It shall also contain a disclosure, to the best of the declarant's knowledge and information, of relatives within the fourth degree of consanguinity and affinity, including *bilas*, *balae* and *inso*, who are in the government service.

### 3. MANNER OF FILING

- 3.1. Husband and wife who are public officials or employees may file their SALNs jointly or separately. In this regard, the declarant shall indicate the option chosen in the SALN Form.
- 3.2. The declarant who is single, widowed, legally separated, annulled or married to a private person shall tick off the box marked as "Not Applicable" in the SALN Form.
- 3.3. The change of the declarant's civil status after 31 December 2024 shall not affect the nature of the declarant's properties, liabilities and net worth as of the reckoning date. For example, if the declarant is single as of 31 December 2024 and married thereafter, all properties so declared in the SALN Form shall not be treated as part of the community property or the property regime agreed upon by the spouses.

### 4. PERSONAL INFORMATION

- 4.1. The following personal information shall be provided: (a) declarant's name and address; (b) name, position, office and office address of the declarant's spouse; and (c) names, dates of birth and ages of the declarant's unmarried children.
- 4.2. The declarant must indicate "NA" ("Not Applicable") in the blank space for spouse if the declarant is single, widowed, legally separated or annulled as of 31 December 2024.

<sup>1</sup> Hereinafter referred to as the "SALN Rules".

<sup>2</sup> Hereinafter referred to as the "SALN Form".

<sup>3</sup> The phrase "living in the declarant's household" means actual presence in the declarant's residence.

<sup>4</sup> The declarant's unmarried children below 18 years of age, whether legitimate or illegitimate, whose property are required by law to be declared in the SALN Form shall be referred to as the "unmarried children", for brevity.

4.3. The declarant must also indicate "NA" in the appropriate blank space if the declarant has no unmarried children as of 31 December 2024.

## 5. DECLARATION OF ASSETS

5.1. Assets include real properties and personal properties, whether within or outside the Philippines or used in trade or business.

5.2. If the declarant is single, widowed, legally separated or annulled as of 31 December 2024, all properties acquired by the declarant as of the said reckoning date shall be declared as such.

5.3. If the declarant is married as of 31 December 2024, property ownership shall be determined based on whether the property is a community property, conjugal partnership property or exclusive property of either spouse.

5.3.1. *Community property* refers to a property owned by the spouses at the time of the celebration of the marriage or acquired thereafter, subject to the exceptions provided for by the law. In the absence of any marriage settlement, the property relations of the spouses shall be governed by the rules on absolute community of property under the Family Code of the Philippines. Prior to the enactment of the Family Code of the Philippines in 1987, however, the property relation of the spouses is covered by the rules on conjugal partnership of gains when there is no marriage settlement between the spouses.

The following are excluded from the community property:

- (1) Property acquired during the marriage by gratuitous title by either spouse, and the fruits as well as income thereof, if any, unless it is expressly provided by the donor, testator or grantor that they shall form part of the community property;
- (2) Property for personal and exclusive use of either spouse. However, jewelry shall form part of the community property; and
- (3) Property acquired before the marriage by either spouse who has legitimate descendants by a former marriage, and fruits as well as the income, if any, of such property. (Article 92, Family Code of the Philippines).

5.3.2. *Conjugal partnership property* refers to a property acquired during the marriage, whether the acquisition appears to have been made, contracted or registered in the name of one or both spouses, unless proven to be excluded. This applies when the spouses agreed to be governed by the rules on the conjugal partnership of gains under the Family Code of the Philippines.

The following are conjugal partnership properties:

- (1) Those acquired by onerous title during the marriage at the expense of the common fund, whether the acquisition be for the partnership, or for only one of the spouses;
- (2) Those obtained from the labor, industry, work or profession of either or both of the spouses;
- (3) The fruits, natural, industrial, or civil, due or received during the marriage from the common property, as well as the net fruits from the exclusive property of each spouse;
- (4) The share of either spouse in the hidden treasure which the law awards to the finder or owner of the property where the treasure is found;
- (5) Those acquired through occupation such as fishing or hunting;
- (6) Livestock existing upon the dissolution of the partnership in excess of the number of each kind brought to the marriage by either spouse; and
- (7) Those which are acquired by chance, such as winnings from gambling or betting.

However, losses therefrom shall be borne exclusively by the loser-spouse. (Article 117, Family Code of the Philippines).

5.3.3. *Exclusive property* refers to the separate property of either spouse, which is exclusively owned by him or her and does not form part of the community property or conjugal partnership property.

5.3.3.1. If the property relations of the spouses is governed by the regime of absolute community, a property excluded from the community property is considered exclusive property of the spouse.

5.3.3.2. If the regime of conjugal partnership of gains is agreed by the spouses, the following shall be the exclusive property of each spouse:

- (1) Property brought to the marriage as his or her own;
- (2) Property acquired during the marriage by gratuitous title;
- (3) Property acquired by right of redemption, barter or exchange with property belonging to only one of the spouses; and
- (4) Property purchased with exclusive money of the wife or husband.

5.3.3.3. If the regime of separation of property is agreed by the spouses, their separate properties shall be their own exclusive property.

5.4. "Total Assets" shall be computed as the sum of the "Total Value of Real Properties" and the "Total Value of Personal Properties".

### **Real Properties**

5.5. Real properties refer to those which are considered as immovable property under Article 415 of the Civil Code of the Philippines. For each real property, the declaration shall include information on its description, kind, exact location, assessed value, current fair market value, year and mode of acquisition, and acquisition cost.

5.5.1. *Description* – refers to the specification of the real property, such as land, building, land with building, house and lot, condominium unit, and improvement. Improvement refers to all works that are introduced to the real property after its initial acquisition. Improvement may be declared separately or together with the real property to which such improvement was introduced.

5.5.2. *Kind* – refers to the use of the real property (i.e., residential, commercial, agricultural, industrial, or mixed use).

5.5.3. *Exact Location* – refers to the location of the real property based on in its latest tax declaration.

5.5.4. *Assessed Value* – refers to the assessed value of the real property based on in its latest tax declaration.

5.5.5. *Current Fair Market Value* – refers to the market value of the real property based on the latest zonal valuation issued by the Bureau of Internal Revenue (BIR).

5.5.6. *Year of Acquisition* – refers to a particular year in which the real property was acquired.

5.5.7. *Mode of Acquisition* – refers to the means in which the real property was acquired, such as sale, donation and succession.

5.5.8. *Acquisition Cost* – refers to the total cost spent to acquire the real property or the amount spent for the improvement introduced to the real property. If a real property is acquired gratuitously (e.g., donation, succession), the acquisition cost shall be stated as zero (0).

- 5.6. All real properties, which are registered, as of 31 December 2024, in the name of the declarant, his or her spouse or unmarried children shall be declared. A real property which, as of the said reckoning date, is already covered by a deed of conveyance (e.g., deed of absolute sale, contract of sale with real estate mortgage, deed of donation), as well as inherited real property (whether the settlement of estate has been filed in court or executed extra-judicially), shall also be declared although not registered yet in the name of the declarant, his or her spouse or unmarried children. Excluded from the declaration is a real property, which is already sold, transferred or conveyed to a third person as of 31 December 2024 but the registration is still in the name of the declarant, his or her spouse or unmarried children.
- 5.7. If a real property is co-owned with other individual other than the declarant's spouse, the proportionate amount of the declarant's share shall be declared. For example, if the declarant is living with another person without the benefit of marriage, the property acquired by both of them shall be governed by the rules on co-ownership.
- 5.8. All real properties of the declarant as well as of his or her spouse and unmarried children shall be declared, as follows:
  - 5.8.1. In case of joint filing, all real properties of the spouses (as joint declarants), including their exclusive property, if any, shall be declared in the "Real Properties" portion of the SALN Form and, if necessary, in the Additional Sheet/s for this purpose.
  - 5.8.2. The declarant who is single, widowed, legally separated or annulled must also declare all his or her personal properties in the "Real Properties" portion of the SALN Form and, if necessary, in the Additional Sheet/s for this purpose.
  - 5.8.3. In case of separate filing, the exclusive properties of the declarant's spouse shall be declared in the Separate Sheet/s, which shall form part of the SALN Form.
  - 5.8.4. The declarant who is married to a private person must also declare his or her spouse's exclusive properties in the Separate Sheet/s, which shall form part of the SALN Form.
  - 5.8.5. In all instances, real properties owned by the declarant's unmarried children shall be declared in the Separate Sheet/s, which shall form part of the SALN Form.
- 5.9. The "Total Value of Real Properties" shall be determined using the acquisition cost of declarant's real properties, except those declared in the Separate Sheet/s as exclusive properties of the spouse or owned by the declarant's unmarried children. For a real property acquired gratuitously (e.g., donation, succession), however, its declared current fair market value shall be used in the computation.

### **Personal Properties**

- 5.10. Personal properties refer to those which are considered as movable property under Article 416 of the Civil Code of the Philippines. For each personal property, the declaration shall include information on its description, year acquired and acquisition cost or amount.
  - 5.10.1. *Description* – refers to the specification of the personal property, such as jewelries, appliances, furniture, motor vehicles and other tangible or movable properties. It also includes investments and other assets, such as cash on hand or in bank, pensions, earnings and income from other sources, negotiable instruments, securities, stocks, insurance policies, bonds and the like. Personal properties collectively acquired or are of minimal value may be described generally or collectively (e.g., jewelries, books).
  - 5.10.2. *Year of Acquisition* – refers to a particular year in which the personal property was acquired. In case of personal properties collectively acquired or are of minimal value, the declarant may write "various years".
  - 5.10.3. *Mode of Acquisition* – refers to the means in which the personal property was acquired, such as sale, donation and succession.

- 5.10.4. *Acquisition Amount* – refers to the total amount of money paid to acquire the personal property or, in case of personal properties collectively acquired or are of minimal value, their accumulated total acquisition amount or estimated value. If a personal property is acquired gratuitously (e.g., donation, succession), the acquisition amount shall be the estimated current value of the personal property.
- 5.11. Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent, at the rate of exchange prevailing as of 31 December 2024.
- 5.12. The amount of money (i.e., cash on hand or in bank) shall be declared based on the balance as of 31 December 2024.
- 5.13. In case of a property under a contract to sell, the amount already paid by the declarant as of 31 December 2024 shall be declared as personal property.
- 5.14. A personal property which is acquired through a chattel mortgage shall be declared by indicating its actual purchase price as the acquisition amount. The outstanding balance of the mortgage loan as of 31 December 2024 shall be declared as a liability.
- 5.15. All personal properties, which are registered, as of 31 December 2024, in the name of the declarant, his or her spouse or unmarried children shall be declared. A personal property which, as of the reckoning date, is already covered by any deed of conveyance (deed of absolute sale, contract of sale with chattel mortgage, deed of donation, etc.), as well as inherited personal property (whether the settlement of estate has been filed in court or executed extra-judicially), shall also be declared although not yet registered in the name of the declarant, his or her spouse or unmarried children. Excluded from the declaration is a personal property, which is already sold, transferred or conveyed to a third person as of 31 December 2024 but the registration is still in the name of the declarant, his or her spouse or unmarried children.
- 5.16. All personal properties of the declarant as well as of his or her spouse and unmarried children shall be declared, as follows:
- 5.16.1. In case of joint filing, all personal properties of the spouses (as joint declarants), including their exclusive properties, if any, shall be declared in the “Personal Properties” portion of the SALN Form and, if necessary, in the Additional Sheet/s for this purpose.
- 5.16.2. The declarant who is single, widowed, legally separated or annulled must also declare all his or her personal properties in the “Personal Properties” portion of the SALN Form and, if necessary, in the Additional Sheet/s for this purpose.
- 5.16.3. In case of separate filing, the exclusive properties of the declarant’s spouse shall be declared in the Separate Sheet/s, which shall form part of the SALN Form.
- 5.16.4. The declarant who is married to a private person must also declare his or her spouse’s exclusive properties in the Separate Sheet/s, which shall form part of the SALN Form.
- 5.16.5. In all instances, personal properties owned by the declarant’s unmarried children shall be declared in the Separate Sheet/s, which shall form part of the SALN Form.
- 5.17. The “Total Value of Personal Properties” shall be determined using the acquisition amount of declarant’s personal properties, except those declared in the Separate Sheet/s as exclusive properties of the spouse or owned by the declarant’s unmarried children. For a personal property acquired gratuitously (e.g., donation, succession), however, its estimated current value shall be used in the computation.

## **6. DECLARATION OF LIABILITIES**

- 6.1. Liabilities refer to financial liabilities or those which can result to a transfer or disposal of an asset arising from an obligation to pay. For each liability, the declaration shall include information on the nature, name of creditors and outstanding balance.

- 6.1.1. *Nature*— refers to the type of the liability, such as personal loan, salary loan, calamity loan and housing loan or mortgage.
  - 1.1.1. *Name of Creditor* – refers to the name of the person or company to whom the outstanding balance of a declarant’s liability is owed.
  - 1.1.2. *Outstanding Balance* – refers to the amount of money that the declarant owes to the named creditor as of 31 December 2024.
- 6.2. All liabilities of the declarant as well as of his or her spouse shall be declared, as follows:
- 6.2.1. In case of joint filing, all liabilities of the spouses (as joint declarants) shall be declared in the “Liabilities” portion of the SALN Form and, if necessary, in the Additional Sheet/s for this purpose.
  - 6.2.2. The declarant who is single, widowed, legally separated or annulled must also declare all his or her liabilities in the “Liabilities” portion of the SALN Form and, if necessary, in the Additional Sheet/s for this purpose.
  - 6.2.3. In case of separate filing, personal liabilities of the declarant’s spouse (e.g., losses in gambling or betting) shall be declared in the Separate Sheet/s, which shall form part of the SALN Form.
  - 6.2.4. The declarant who is married to a private person must also declare his or her spouse’s liabilities in the Separate Sheet/s, which shall form part of the SALN Form.
  - 6.2.5. In all instances, it is presumed that the declarant’s unmarried children, being minors, cannot on their own enter into a contract of loan or have a financial liability; hence, their liability, if any, shall be for the account of their parents.
- 6.3. “Total Liabilities” shall be the sum of the outstanding balance of all liabilities, except those declared in the Separate Sheet/s as personal liabilities of the spouse.

## **7. DECLARATION OF NET WORTH**

- 7.1. Net Worth shall be computed by subtracting the “Total Liabilities” from the “Total Assets”.
- 7.2. For purposes of computing the declarant’s net worth, the acquisition cost (for real properties) or the acquisition amount (for personal properties) shall be used in the computation. If a property is acquired gratuitously (e.g., donation, succession), however, the declared current fair market value of the real property, or the estimated current value of the personal property, shall be used.
- 7.3. In case of joint filing, the declarant’s net worth shall include that of his or her spouse. In cases of separate filing or where the declarant is married to a private person, the declarant’s net worth shall exclude the exclusive properties as well as the personal liabilities of the spouse.
- 7.4. In all cases, the declarant’s net worth shall exclude all properties of his or her unmarried children.

## **8. DECLARATION OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS**

- 8.1. Business interest refers to the involvement in any trade or profession, along with any direct or pecuniary interest, in any business entity or enterprise. Financial connection refers to any connection with a business entity or enterprise as consultant, adviser and the like, with an expectation of remuneration for services rendered.
- 8.2. The declarant shall declare his or her existing business interest or financial connection in any business entity or enterprise. For each declaration, information on the name of business entity or enterprise, business address, nature of business interest or financial connection, and date of acquisition of interest or connection shall be provided.

- 8.2.1. *Business Entity or Enterprise* – refers to the name of business entity or enterprise where the declarant, his or her spouse and unmarried children has a business interest of financial connection.
  - 8.2.2. *Business Address* – refers to the exact address of the business entity or enterprise.
  - 8.2.3. *Nature of Business Interest or Financial Connection* – refers to existing interest or connection in any business enterprise, whether as proprietor, investor, promoter, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant or adviser, financial or business consultant, and the like.
  - 8.2.4. *Date of Acquisition of Interest or Connection* – refers to the year in which the business interest or financial connection was first established.
- 8.3. All business interests and financial connections of the declarant as well as of his or her spouse and unmarried children shall be declared, as follows:
- 8.3.1. In case of joint filing, all business interests and financial connections of the spouses (as joint declarants) shall be declared in the “Business Interests and Financial Connections” portion of the SALN Form and, if necessary, in the Additional Sheet/s for this purpose.
  - 8.3.2. The declarant who is single, widowed, legally separated or annulled must also declare all his or her business interests and personal properties in the “Personal Properties” portion of the SALN Form and, if necessary, in the Additional Sheet/s for this purpose.
  - 8.3.3. In case of separate filing, the business interests and financial connections of the declarant’s spouse shall be declared in the Separate Sheet/s, which shall form part of the SALN Form.
  - 8.3.4. The declarant who is married to a private person must also declare his or her spouse’s business interests and financial connections in the Separate Sheet/s, which shall form part of the SALN Form.
  - 8.3.5. In all instances, business interests and financial connections of the declarant’s unmarried children shall be declared in the Separate Sheet/s, which shall form part of the SALN Form.
- 8.4. If none of the declarant, his or her spouse and unmarried children has a business interest or financial connection, the declarant shall tick off the appropriate box in the SALN Form.

**9. DISCLOSURE OF RELATIVES IN THE GOVERNMENT**

- 9.1. The declarant shall disclose his or her relatives in the government within the fourth (4<sup>th</sup>) civil degree of relationship, either by consanguinity or affinity, including *bilas*, *inso* and *balae*. For each declaration, information on the name of relative, relationship, position, and name of agency or office and address shall be provided.
- 9.1.1. *Consanguinity* – refers to the relationship by blood from the same stock or common ancestor.
  - 9.1.2. *Affinity* – refers to the relationship of a husband to the blood relatives of his wife, or a wife to the blood relatives of her husband.
  - 9.1.3. *Relatives Within the Fourth (4<sup>th</sup>) Civil Degree of Relationship* – refer to the following:

Degree	Relationship By Consanguinity	Relationship By Affinity
First (1 <sup>st</sup> )	Declarant’s father, mother, son and daughter	Declarant’s father-in-law, mother-in-law, son-in-law and daughter-in-law
Second (2 <sup>nd</sup> )	Declarant’s brother, sister, grandmother, grandfather, grandson and granddaughter	Declarant’s brother-in-law, sister-in-law, grandmother-in-law and grandfather-in-law, grandson-in-law and granddaughter-in-law

Third (3 <sup>rd</sup> )	Declarant's nephew, niece, uncle and aunt	Declarant's nephew-in-law, niece-in-law, uncle-in-law and aunt-in-law
Fourth (4 <sup>th</sup> )	Declarant's first cousin	Declarant's first cousin-in-law

9.1.4. *Balae* refers to a parent of the declarant's son-in-law or daughter-in-law. *Bilas* refers to a declarant's brother-in-law's wife or sister-in-law's husband. *Inso* refers to the appellation for the wife of an elder brother or male cousin.

9.2. In case the declarant and his or her spouse are public officials or employees and they have opted to file their SALN jointly, they shall indicate all their relatives within the relationship as above-described in the "Relatives in the Government" portion of the SALN Form.

9.3. In case the declarant has no relative in the government within the relationship as above-described, the declarant shall tick off the appropriate box in the SALN Form.

## 10. SIGNATURE

10.1. The declarant must sign the "Signature of Declarant" portion of the SALN Form.

10.2. If the declarant is married, the declarant shall also obtain the signature of his or her spouse in the "Signature of Co-Declarant/Spouse" portion of the SALN Form. This rule shall apply even if the declarant's spouse, who is a public official or employee, has opted to file his or her SALN separately.

10.3. If the signature of the spouse cannot be obtained, an explanation should be attached to the SALN Form.

## 11. OATH

11.1. The duly accomplished SALN Form shall be under oath.

11.2. In accordance with Section 41 of Executive Order No. 292 s. 1987, otherwise known as "Administrative Code of 1987", as amended, the following are authorized to administer oaths, free of charge:

• House Members	SALNs of their respective Congressional staff
• Secretary General	SALNs of House Members*, Deputy Secretaries General and Executive Director of the Administrative Management Bureau
• Bureau Executive Directors	SALNs of Secretariat Officials and employees, including contractual personnel within their respective bureaus and personnel under their respective Department head
• Executive Director, Administrative Management Bureau	SALN of the Secretary General, Deputy Secretaries General, Bureau Executive Directors, all other Secretariat Officials, employees and contractual personnel, and personnel under the office of the Deputy Secretaries General

\* in the absence or if a Secretary General is not yet elected, the Executive Director, AMB, Shall be authorized to administer oaths of the Honorable House Members, free of charge.

11.3. The accomplished SALN Form may also be subscribed and sworn to before notaries public at the expense of the declarant.

## 12. OTHER MATTERS

12.1. In order to prevent unauthorized insertions or pulling out of pages, pagination shall read as page 1 of number of pages, page 2 of number of pages, and so on.

- 12.2. The declarant is strictly required to fill all the required information in the SALN Form; otherwise, such items should be marked with "N/A" or "not applicable".
- 12.3. Filling up of the SALN Form may be handwritten, computerized or typewritten provided the signature of the declarant is original. The declarant is required to write legibly if he opts to fill up the form by handwriting.
- 12.4. Additional Sheet/s may be used, if necessary, to declare additional list of the declarant's assets, liabilities and business interests and financial connections.
- 12.5. Separate Sheet/s shall be used to declare the exclusive properties of the declarant's spouse, properties owned by the declarant's unmarried children and their business interests and financial connections.
- 12.6. No unnecessary markings shall be made on the SALN Form.

### **13. FILING OF AMENDED SALN**

- 13.1. After filing his or her SALN on or before the deadline (i.e., 30 April 2025), the declarant may *motu proprio* file an Amended SALN within thirty (30) days from the last day of filing. Thereafter, the declarant may amend his SALN accompanied by a request for amendment addressed to the Secretary General.
- 13.2. The "AMENDED" SALN shall be duly marked as such, attaching the originally filed SALN and the request for amendment.

## SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN)

**As of 31 December 2024**

(Required by R.A. 6713 and House Resolution No. 176)

**Note:** *Husband and wife who are both public officials/employees may file their SALN jointly or separately. The declarant who is single, widowed, divorced or annulled or married to a private person shall tick off the box marked below as "Not Applicable".*

*Joint Filing*     
  *Separate Filing*     
  *Not Applicable*

**DECLARANT:** \_\_\_\_\_  
 (Family Name)                      (First Name)                      (M.I.)

**ADDRESS:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SPOUSE:** \_\_\_\_\_  
 (Family Name)                      (First Name)                      (M.I.)

**POSITION:** \_\_\_\_\_

**UNIT:** \_\_\_\_\_

**OFFICE:** \_\_\_\_\_

**OFFICE ADDRESS:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**POSITION:** \_\_\_\_\_

**OFFICE:** \_\_\_\_\_

**OFFICE ADDRESS:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

NAME	DATE OF BIRTH	AGE
_____	_____	_____
_____	_____	_____
_____	_____	_____

### ASSETS, LIABILITIES AND NETWORTH

*(Properties owned by the abovenamed unmarried children and exclusive properties of the declarant's spouse, in case of separate filing, must be declared in the Separate Sheet/s)*

#### 1. ASSETS

##### a. Real Properties<sup>1</sup>

DESCRIPTION <small>(e.g. Lot, House and Lot, Condominium and Improvement)</small>	KIND <small>(e.g. Residential, Commercial, Industrial, Agricultural and Mixed Use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			As found in the Latest Tax Declaration	As found in the Latest BIR Zonal Value	YEAR	MODE	

Total Value of Real Properties (Including those declared in the Additional Sheet, if any): \_\_\_\_\_

##### b. Personal Properties<sup>2</sup>

DESCRIPTION	ACQUISITION		ACQUISITION COST/AMOUNT
	YEAR	MODE	

Total Value of Personal Properties (Including those declared in the Additional Sheet, if any): \_\_\_\_\_

**Total Assets (a + b):** \_\_\_\_\_

<sup>1</sup> Additional Sheet/s may be used, if necessary. In case of joint filing, the list should include the exclusive properties of the spouse.

<sup>2</sup> Additional Sheet/s may be used, if necessary. In case of joint filing, the list should include the exclusive properties of the spouse.

**2. LIABILITIES<sup>3</sup>**

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

**Total Liabilities** (Including those declared in the Additional Sheet, if any): \_\_\_\_\_

**NET WORTH (Total Assets - Total Liabilities):** \_\_\_\_\_

**BUSINESS INTERESTS AND FINANCIAL CONNECTIONS<sup>4</sup>**

*(Business interests and financial connections of the spouse and unmarried children, if any, should be declared in the Separate Sheet/s)*

I/ We do not have any business interest or financial connection.

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

**RELATIVES IN THE GOVERNMENT SERVICE<sup>5</sup>**

*(Within the Fourth Degree of Consanguinity or Affinity, including 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)*

\_\_\_\_\_  
*(Signature of Co-Declarant/Spouse)*

Government Issued ID: \_\_\_\_\_  
ID No.: \_\_\_\_\_  
Date Issued: \_\_\_\_\_

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)*

<sup>3</sup> Additional Sheet/s may be used, if necessary.  
<sup>4</sup> Additional Sheet/s may be used, if necessary.  
<sup>5</sup> Additional Sheet/s may be used, if necessary.

# SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN)

As of **31 December 2024**

(Required by R.A. 6713 and House Resolution No. 176)

## ADDITIONAL SHEET

**Note:** This Additional Sheet may be used to declare additional list of declarant's assets, liabilities and financial interests and financial connections, including those of the declarant's spouse in case of joint filing.

**DECLARANT:** \_\_\_\_\_  
(Family Name) (First Name) (M.I.)

**POSITION:** \_\_\_\_\_  
**AGENCY/OFFICE:** \_\_\_\_\_

### 1.a. Declarant's Real Properties (Additional)

DESCRIPTION (e.g. lot, house and lot, condominium and improvement)	KIND (e.g. residential, commercial, industrial, agricultural and mixed use)	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			As found in the Latest Tax Declaration	As found in the Latest BIR Zonal Value	YEAR	MODE	
Subtotal of Real Properties Declared in this Additional List:							

### 1.b. Declarant's Personal Properties (Additional)

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT
Subtotal of Personal Properties Declared in this Additional List:		

### 2. LIABILITIES (Additional List)

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE
Subtotal of Liabilities Declared in this Additional List:		

### BUSINESS INTERESTS AND FINANCIAL CONNECTIONS (Additional)

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

# SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH (SALN)

As of **31 December 2024**

(Required by R.A. 6713 and House Resolution No. 176)

## SEPARATE SHEET

**Note:** This Separate Sheet shall be used in declaring (1) exclusive properties of the declarant's spouse except in case of joint filing; (2) properties owned by the declarant's unmarried children below 18 years of age living in the declarant's household; and (3) their business interests and financial connections.

**DECLARANT:** \_\_\_\_\_ **POSITION:** \_\_\_\_\_  
(Family Name) (First Name) (M.I.) **AGENCY/OFFICE:** \_\_\_\_\_

### A. ASSETS

#### 1. Real Properties (Separate)

DESCRIPTION <small>(e.g. lot, house and lot, condominium and improvement)</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 Latest Tax Declaration</small>	<small>As found in the Latest BIR Zonal Value</small>	YEAR	MODE	
Total Value of Real Properties of the Declarant's Spouse and Unmarried Children:							

#### 2. Personal Properties (Separate)

DESCRIPTION	YEAR ACQUIRED	ACQUISITION COST/AMOUNT
Total Value of Personal Properties of the Declarant's Spouse and Unmarried Children:		

### B. LIABILITIES (Separate)

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE
Total Personal Liabilities of the Declarant's Spouse:		

### C. BUSINESS INTERESTS AND FINANCIAL CONNECTIONS (Separate)

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