

**Preparing A Baseline Declaration Form
of the Statement of Assets, Liabilities, and Net Worth (SALN)
An Illustrative Example**

*Preparing the Baseline Declaration Form for Mr. Rody Lim Uy (declarant)
as of December 31, 2007*

Case Facts:

A. Personal information

- Soil Analyst at the Department of Agriculture in Balanga, Bataan
- Married to Sining D. Uy, a teacher at the St. Peter's Academy (a private school) in Hermosa, Bataan
- Lives in Daungan St., Hermosa, Bataan.
- Has one daughter, Anne, 23 years old, who lives with the couple. Anne works for a company in Bataan and receives an annual gross salary of Php185,000
- Has Community Tax Certificate (CTC) No. 0188764382 issued in Bataan on January 5, 2007
- Has TIN 117-098-7870
- Has an uncle, Mr. Benito L. Uy, at the Department of Interior and Local Government, EDSA, Kamuning, Quezon City, who is working as a messenger therein (the uncle is the brother of Mr. Uy's father).
- Has a nephew, Mr. Ramil Y. Gaite, at the Department of Environment and Natural Resources, Visayas Avenue, Quezon City, working as a clerk (the nephew is the son of Mrs. Uy's sister).
- Has annual household income of Php910,000 consisting of the following:
 - Gross salary of Php320,000 (Mr. Uy)
 - Gross salary of Php460,000 (Mrs. Uy)
 - Interest income of Php75,000 from Mrs. Uy's lending business which started in 1998
 - Gross receipts of Php55,000 from Mrs. Uy's jewelry business which started in 2000

B. Assets

1. Residential house and lot in Daungan Street, Hermosa, Bataan

- The 200 square meter lot was purchased in 1975 for Php100,000.
- Title to the property is in the name of Mr. and Mrs. Uy.
- House used to be a bungalow. This was replaced by a new structure in 2005.
- Cost of constructing the new house was Php1.8 million, while cost of tearing down the old one was Php100,000.
- As of December 31, 2007, the property had market value and assessed value of Php2.8 million and Php1.5 million, respectively.

2. Townhouse in Pandatong, Hermosa, Bataan

- a. The 75 square meter townhouse was purchased from a local developer for Php500,000 in 2002.
- b. Title to the property has passed to the couple. However, the property is collateralized/mortgaged for a GSIS loan obtained to finance the purchase of the townhouse.
- c. As of December 31, 2007, the property had market value and assessed value of Php750,000 and Php575,000, respectively.

3. 1985 Nissan Sentra

- A second-hand car purchased in 1991 from Mrs. Uy's brother for Php150,000
- Registered with the Bataan LTO in the name of Mr. Uy, with plate number PSD104 and certificate of registration number 115947-A

4. Kawasaki motorcycle

- Purchased for Php25,000 in 1995
- Registered with the Bataan LTO in the name of Mr. Uy, with plate number XVL125 and certificate of registration number 457911-B

5. Jewelry

The following are the contents of Mrs. Uy's jewelry box at year-end:

	Acquisition Cost (Php)	Market Value (12.31.07)
Jewelries purchased while still single	60,000	100,000
Received as debtors' collateral	50,000	50,000
Consigned, for-sale items	100,000	100,000

6. Furniture and appliances

The following are pieces of furniture and appliances owned by Mr. and Mrs. Uy:

Item	Year Acquired	Acquisition Cost	Market Value (12.31.07)
Sala set	1999	30,000	10,000
Cabinets and shelves	2003	54,000	15,000
Computer	2004	45,000	15,000
TV set	1998	15,000	2,000
Audio set	1998	18,000	4,000
Electric fans	2004	4,500	1,500
Dining set	2003	25,000	15,000
Refrigerator	1998	15,000	2,000
Gas range	2000	15,000	2,000
Beds	1998	30,000	3,000
Washing machine/dryer	1998	10,000	1,000
Total in Php:		261,500	70,500

7. Receivables

Mrs. Uy had the following outstanding receivables as of December 31, 2007:

Debtor	Months outstanding (as of 12.31.07)	Amount (Php)	Remarks
Linda	12	37,500	To be repaid in March 2008
Berto	24	25,000	Repaid on January 31, 2008
Andoy	6	45,000	To be repaid in May 2008
Total		107,500	

8. Cash in bank

The following is a list of accounts under the name of Mr. and Mrs. Uy:

Bank Account	Balance as of December 31, 2007	
		Peso Equivalent
Peso joint account	Php250,000	Php250,000
Dollar joint account	USD2,000	Php82,000
Total		Php332,000

Foreign exchange rate as of December 31, 2007 was Php41.00 to USD1.00.

9. Peso time deposit in the name of Mr. and Mrs. Uy had a balance of Php375,000 as of December 31, 2007

C. Liabilities

1. Personal loan from Mr. Uy's sister

- With original principal of Php750,000 obtained in 2005 to partly finance the construction of residential house, has outstanding balance of Php600,000 as of December 31, 2007
- Another loan of Php100,000 was made in 2006 for additional capital in lending business. The entire amount remained outstanding as of December 31, 2007.

2. Mortgage Payable

2.1 Bank loan

- Obtained from a local bank with original principal of Php550,000 to finance the balance of the construction cost of the residential house
- Has an outstanding balance of Php375,000 as of December 31, 2007
- Secured through the mortgage of the residential house and lot in Daungan Street

2.2 Loan from GSIS

- Obtained to finance the acquisition of the Pandatong townhouse
- Has outstanding balance of Php275,000 as of December 31, 2007
- Secured by the Pandatong property through a mortgage

3. Accounts payable

- Mrs. Uy's Php55,000 payable to jewelry consignor from April – June 2008 which remains outstanding as of December 31, 2007

**SWORN STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH
DISCLOSURE OF BUSINESS INTERESTS AND FINANCIAL CONNECTIONS
AND IDENTIFICATION OF RELATIVES IN THE GOVERNMENT SERVICE (Required by R.A. No. 6713)
As of **December 31, 2007** (Baseline Declaration)**

Note: Please write your responses in ALL CAPITAL letters using ONLY BALL PEN to avoid blotting.

A. DECLARANT'S PERSONAL INFORMATION AND EMPLOYMENT

**For Joint filing, make 2 entries for Name, Position, Declarant's Annual Gross Salary, Name of Agency, and Office Address*

**Annual Gross Salary refers to ALL amounts received by declarant from Government service*

Last Name UY	First Name RODY	Middle Name LIM
Home Address DAUNGAN STREET, HERMOSA, BATAAN	Position SOIL ANALYST	Declarant's Annual Gross Salary PHP320,000

**Annual Gross Family Income refers to income of declarant, spouse, and declarant's children below 18 years of age living in declarant's household*

Name of Agency/Office DEPARTMENT OF AGRICULTURE	Office Address BALANGA, BATAAN	Annual Gross Family Income PHP910,000
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I am married. I am not married. I have no children below 18 years of age living in my household.

Spouse Information:

Name: **SINING D. UY** Position: **TEACHER** Company: **ST. PETER'S ACADEMY**

Children of Declarant Below 18 Years of Age Living in Household of Declarant (Use additional sheet if necessary) NOT APPLICABLE	Date of Birth
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B. ASSETS, LIABILITIES, AND NET WORTH

Instruction for all assets: Declare assets whether the declarant/spouse/child is the legal owner (name appearing on the instrument of title) or the beneficial owner (property is in the name of another person but ownership pertains to declarant/spouse/child, under a trust arrangement).

1. Real Properties and Vehicles of Declarant/Spouse/Declarant's Children Below 18 Years of Age Living in the Household of Declarant, regardless of amount (Use additional sheet if necessary)

I have no real properties to declare owned by me/ my spouse/ my children below 18 years of age living in my household

I have no vehicles to declare owned by me/ my spouse/ my children below 18 years of age living in my household

Kind of Real Property/ Type of Vehicle and plate no.	Location of Real Property/ Cert No. and Place of Reg of Vehicle	Acquisition			Estimated Fair Market Value (Php)	Assessed Value (Php)
		Mode	Year	Cost (Php)		
200 SQ.M. RESIDENTIAL LOT	DAUNGAN STREET, HERMOSA, BATAAN	PURCHASE	1975	100,000	2,800,000	1,500,000
RESIDENTIAL HOUSE	DAUNGAN STREET, HERMOSA, BATAAN	CONSTRUCTION	2005	1,900,000		
75 SQ.M. TOWNHOUSE	PANDATONG, HERMOSA, BATAAN	PURCHASE	2002	500,000	750,000	575,000
1985 NISSAN SENTRA / PSD104	115947-A / BATAAN LTO	PURCHASE	1991	150,000		
KAWASAKI MOTORCYCLE/XVL125	457911-B / BATAAN LTO	PURCHASE	1995	25,000		
			Total:	2,675,000		

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 Php 100,000, 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 checked="" type="checkbox"/> Time deposit	375,000
<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	
<i>Total Php:</i>			375,000
B.2.2 Other Personal Property	Acquisition Cost	B.2.3 Liability	Outstanding Balance
<input checked="" type="checkbox"/> Cash on hand/Bank accounts	332,000	<input checked="" type="checkbox"/> Personal loans	700,000
<input checked="" type="checkbox"/> Receivables	107,500	<input type="checkbox"/> Bank loans	
<input type="checkbox"/> Deposits/advanced payments on leases/rentals		<input checked="" type="checkbox"/> Accounts payables	55,000
<input checked="" type="checkbox"/> Furniture, antiques SEE ATTACHED COMPUTATION	261,500	<input type="checkbox"/> GSIS, PAGIBIG loans Furniture, antiques	
<input checked="" type="checkbox"/> Jewelry	60,000	<input checked="" type="checkbox"/> Mortgage payables	650,000
<input type="checkbox"/> Equity in installment purchases		<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	
<i>Total Php:</i>		<i>Total Php:</i>	
	761,000		1,405,000

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

Reference Section	Net Worth	At Historical Value ¹ (Php)
B1	Total Real Properties and Motor Vehicles	2,675,000
B2.1	<i>add:</i> Total Investments	375,000
B2.2	Total Other Personal Properties	761,000
B2.3	<i>deduct:</i> Total Liabilities	1,405,000
<i>Total Php:</i>		2,406,000

¹ 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 **Php 50,000 or more**. Items with less value may be declared in lump sum as "Others". However, if "Others" amounts to **more than Php 100,000**, each item must be listed

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
MRS. SINING UY	NOT APPLICABLE	NOT APPLICABLE	LENDING BUSINESS	1998
MRS. SINING UY	NOT APPLICABLE	NOT APPLICABLE	JEWELRY TRADING	2000

D. DECLARANT'S RELATIVES IN THE GOVERNMENT (USE ADDITIONAL SHEET IF NECESSARY)

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

I don't know of any relatives in Government.

Name of Relative	Relationship	Position	Office/Address
BENITO L. UY	UNCLE	MESSENGER	DILG/EDSA, KAMUNING, QC.
RAMIL Y. GAITE	NEPHEW	CLERK	DENR/VISAYAS AVE., QC.

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 **DECEMBER 31, 2007**, 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: 117-098-7870

In case of joint filing: NOT APPLICABLE

Spouse's Signature: _____ Date _____ TIN: _____

Community Tax Cert No: _____ Issued In: _____ Issued On: _____

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)

F. GENERAL INSTRUCTIONS FOR BASELINE DECLARATION

1. Please write your responses in ALL CAPITAL letters using ONLY BALL PEN to avoid blotting.
2. The *Baseline Declaration (BD)*, which contains a *comprehensive* listing of your assets, liabilities, net worth, business interests, and financial connections, must be submitted by new entrants within 30 days after assumption into office, and by incumbents on or before April 30, 2008. This form must be accomplished only once.
3. The statement of a new entrant must contain comprehensive information as of his/her first day of Government service. The statement of an incumbent must contain his/her assets, liabilities and networth as of December 31, 2007.
4. The *BD* must be accomplished in *triplicate*, of which two (2) copies must be submitted to the Administration/Personnel Division/Unit of your agency.
5. For *joint filing* by husband and wife, make two (2) entries in Section A for the Name, Position, Annual Gross Salary, Name of Agency/Office, and Office Address. *Also, the co-declarant must sign the Statement under Section E.*
6. You may use additional forms or sheets if information exceeds the spaces provided.
7. Put "N/A" for each entry that does not apply to you.
8. You must provide information for your spouse, if any, *regardless* of the status of marriage, except only when your marriage has been declared null and void; has been annulled; or a decree of legal separation has been procured, with finality.
9. You must provide information for all your children below 18 years of age living in your household, *regardless* of legitimacy or illegitimacy.
10. The *fair market value* of real property is that amount which a willing buyer and a willing seller can agree on as the purchase price of the property. You may refer to historical data, such as sales transactions of real properties, in the same vicinity.
11. The *assessed value* of real property is that recorded in the Assessor's Office, the local Treasurer, or the Sanggunian in the city or municipality where the real property is located.
12. Note that you are *not* required to attach any documents to vouch for or substantiate the information disclosed at the time of submission. However, you must ensure that all information provided is supported by proper and adequate documentation, and must be prepared to produce the same *when* required in the future.
13. Moreover, the SALN is made **under oath**. Falsification of information or failure to file or report information may subject you to disciplinary action. Deliberate and willful falsification of information may also subject you to criminal prosecution.
14. Penalties under RA 6713 may be any of the following:
 - Imprisonment - five years or less
 - Fine - PhP 5, 000 or less
 - Dismissal from the service
15. For further guidance, SALN Manual: A Guide to Filling Out Your SALN Form is available from the Civil Service Commission and your Human Resource Division. You may also contact the Integrated Records Management Office (IRMO) at 931-7981, 931-7987, and 951-4628 for assistance in completing the SALN.