

**FREQUENTLY ASKED QUESTIONS
ON BASELINE DECLARATION
AND ANNUAL DECLARATION FORMS**

<u>QUESTIONS</u>	<u>ANSWERS</u>
1. When should I declare investments and other personal properties?	1. Declaration of investments and other personal properties is required only if a particular item has a fair market value of Php50,000 or more as of the time of declaration.
2. How should I declare my intellectual property?	2. You should declare it at acquisition cost in your SALN. The acquisition cost refers to the direct costs you incurred in creating it, as well as expenses in registering and protecting it. If no cost was incurred or the cost is insignificant, declare it at fair market value. Income derived from intellectual properties should be declared as part of the Annual Gross Family Income.
3. I took out a loan during the year. Since I have been paying monthly amortizations, the principal has already been reduced. What amount should I declare as of year-end?	3. The proceeds of the loan should be declared in the Annual Gross Family Income as of year-end. In the Liability portion, declare the outstanding balance as of year-end and the total amount paid during the year.
4. My insurance policies are self-liquidating, the dividends declared by the insurance company on the policies are used to pay off the premiums. How should I declare this?	4. Declare the premiums paid, under Investment Item, Private Insurance. The dividends declared by the insurance company during the year should be included in the Annual Gross Family Income in the BD or the AD.
5. When should I use the Baseline Declaration (BD)?	5. You should use the BD in filing your SALN for CY 2008 if you were in government in CY 2007 but did not use the BD in filing your SALN for that year. If you are a new employee, you should file your SALN using the BD Form within 30 calendar days from assuming your position.
6. When should I use the Annual Declaration Form?	6. In general, if you have filed your SALN using the BD Form, you should use the AD Form in the succeeding years.

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| 7. In the filing of SALN for CY 2007, some of our employees used the BD Form while others used the old SALN Form. Which form shall we use in the filing of SALN for CY 2008? | Thus, if declarant used the BD Form in filing his/her SALN for CY 2007, he/she shall use the AD for CY 2008. |
| 8. In the electronic format of the SALN, I cannot encode the acquisition cost under Investments, Other Personal Property and Liabilities of Declarant. The computer is asking for a password. Can you give the password for us to use the eSALN Form? | 7. As a rule, the answer to question 6 shall apply. However, for uniformity and ease in monitoring, the agency may opt to let all employees use the BD Form for CY 2008. |
| 9. "Security Warning" appeared on my monitor when I tried to access the eSALN, what should I do? | 8. To address your concern, follow the following instructions:
on item B.2 of the BD Form,
a. put a check mark on the items to be declared; click BD Details worksheet tab and fill up the required information;
b. at the bottom of the worksheet under "Option to Declare...", click the option "Declare in the respective kind of asset" to have the information you have provided reflected in the BD Form |
| 10. Do I have to file an Annual Declaration even if there were no changes in my net worth? | 9. Click "Enable Macros" and the SALN Form will appear. |
| 11. In item G of the AD what should I indicate in the blank spaces, i.e. "... my Baseline Declaration for year ____ and subsequent declarations from ____ through ____ and the names of my relatives in the Government, as of ____ ,..." | 10. Yes, but you need to accomplish A, B, and G of the AD only. All other areas where you have no information to provide, you have to write "Not Applicable" or "N/A". |
| 12. How do I account for the depreciation of my house and/or vehicle/s in the AD? | 11. "...my Baseline Declaration for year <u>2007</u> and subsequent declarations from <u>N/A</u> through <u>N/A</u> ... and the names of my relatives in the Government, as of <u>December 31, 2008</u> ..." |
| 13. How do I account for the sale of my real property/ies and/or vehicle/s in the AD? | 12. There is no need for you to account for depreciation in the AD. |
| | 13. In columns 1 and 2 of item D of the AD provide the details of the real property/ies |

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| | <p>and/or vehicle/s as reflected in your BD.</p> <p>In the column with the heading “Mode” indicate the mode of disposal (sale, donation, etc.); under “Year” indicate year of disposal; and under “Cost” indicate the acquisition cost as reflected in the BD. These information provided under “Mode”, “Year” and “Cost” should be enclosed in parenthesis.</p> <p>The proceeds from the sale should be included in the Annual Gross Family Income.</p> |
| 14. I erroneously classified an asset in the wrong asset column or space in my BD, how do I correct it? | 14. In your AD, reflect the same information in the section where you first declared it but enclose it in parenthesis. Then, locate the appropriate section in the AD and write the required information – do not enclose in parenthesis. |
| 15. What should I declare under “Value of Liquidated Asset”? | 15. The value of the liquidated asset refers to the acquisition cost of the asset as reflected in your BD. For example, in your BD as of Dec. 31, 2007, you declared a jewelry with acquisition cost of P100,000.00. You sold this jewelry for P150,000.00 in 2008. The value of the jewelry that you should declare in your AD as of Dec. 31, 2008 under value of liquidated asset should be P100,000.00. |
| | <p>The proceeds of the sale amounting to P150,000.00 should be added to your Annual Gross Family Income.</p> |
| 16. How do I declare the amount of cash in bank? Is it the balance as of year-end or additions to the amount declared in the BD? | 16. You should declare the actual amount of your cash in bank as of the date of declaration. |