



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

TO : ALL OFFICIALS AND EMPLOYEES



BOC-03-05102

FROM : **MICHAEL C. FERMIN**
Director III
Administration Office, IAG

SUBJECT : **CLARIFICATION ON THE FILLING OUT OF SALN
and REMINDER FOR TIMELY SUBMISSION**

DATE : February 26, 2020

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- 1.0 This is to remind all officials and employees of the Bureau of the filing of the Statements of Assets, Liabilities, and Net Worth (SALN) for CY 2019 pursuant to R.A. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees. The SALN Form is downloadable from the Civil Service Commission website: csc.gov.ph.
- 2.0 In line with the above, please be guided of the following in filling out the SALN form:
- a. SALN to be submitted must be as of **DECEMBER 31, 2019**
 - b. In case declarant spouses are both in the government service/ **joint filling**, all real and personal properties shall be declared including their respective paraphernal and capital properties, if there are any. After filling out the form, **the spouses may reproduce the SALN Form as the number of copies is required, but their signatures should be original in the SALN Form to be submitted to their respective agencies.**
 - c. If the declarant's **spouse is not in the government service**, or if the declarant is **unmarried**, the declarant shall tick off the box marked as "**Not applicable.**"
 - d. **Regardless if the spouse is in the government service or in the private sector, the declarant shall still cause his/her spouse to sign the SALN. In case the spouse cannot sign the SALN, one must attach an explanation as to why no signature of spouse is present in the SALN.**
 - e. If the declarant was single during the preceding year and got married at the year of the filing, the declarant would still be single since the SALN Form refers to the preceding year. Hence, his/her properties shall still be declared as his own, and not community property or the property regime agreed upon at the time of marriage.
 - f. **Mortgaged properties** are already under the name of the declarant. Hence, the mortgaged properties shall be declared either under real or personal properties. The acquisition cost to be declared shall be the actual purchase price. However, the declarant should declare the outstanding balance of the mortgage loan as of December 31 of the preceding year under Liabilities.

g. **Inherited properties** are transferred to the heirs by operation of law. Hence, even without a transfer of the property under the name of the declarant, the latter shall declare his/her share in the inherited properties as his/her assets. For the **acquisition cost, the declarant shall state zero (0)**. For **real properties inherited**, the **declarant is required to provide the assessed value and current fair market value** found in the tax declaration of the real properties concerned.

3.0 Four (4) original copies of the SALN shall be submitted on or before **February 28, 2020** to the following offices:

Receiving Office	Coverage
Human Resource Management Division	Employees under the Office of the Commissioner and Groups including ad hoc offices
Administrative Division of each Collection District	Employees of the Ports and Sub-Ports
Administrative Unit, CIIS	All CIIS employees including those who are deployed in the outports
Personnel Office, ESS	All ESS employees including those who are deployed in the outports

4.0 The Administrative Divisions of all Collection Districts shall submit to the HRMD the following documents on or before **March 30, 2020**:

- 4.1 Three (3) original copies of SALN of all employees together with electronic copies thereof (the same file submitted to the Office of the Ombudsman) and proof of receipt by the Office of the Ombudsman
- 4.2 Copy of the Certification submitted to the Office of the Ombudsman
- 4.3 List of Filers and Non-Filers of SALN for CY 2019

5.0 Administrative Unit, CIIS and Personnel Office, ESS shall submit four (4) original copies of SALN to the HRMD, including those who are deployed in the outports on or before **March 13, 2020**;

6.0 Officials and employees who are in customs service as of December 31, 2019 but will retire on or before April 30, 2020 shall also submit SALN:

- 6.1 As of December 31, 2019
- 6.2 As of the date of their retirement, for retirement purposes

7.0 The persons/officers to administer the oath are:

- a. Deputy Commissioner, IAG - For District Collectors, Directors and Deputy Commissioners
- b. Director III of each Group - For Division Chiefs and below
- c. District Collectors - For Deputy Collectors, Sub-Port Collectors and below
- d. Notary Public

8.0 For guidance and strict compliance.