



**MEMORANDUM**



BCC-03-18103

**TO :** ALL OFFICIALS AND EMPLOYEES

**FROM :**   
YOGI FILEMON L. RUIZ  
Acting Commissioner

**SUBJECT :** SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES,  
AND NET WORTH (SALN) AS OF DECEMBER 31, 2022

**DATE :** 01 December 2022

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 2023 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](http://csc.gov.ph).

2.0 In line with the above, please be guided by the following in filling out the SALN form:

- a. SALN to be submitted must be as of **DECEMBER 31, 2022**.
- b. In case declarant spouses are both in the government service/ **joint filing**, 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 Six (6) original copies of the SALN must be prepared by all, **five (5)** of which must be submitted on or before **March 17, 2023** to the following offices:

- 1 – HR 201 File Copy
- 1 – HR Consolidated File
- 1 – Group / Port Admin Copy
- 1 – CSC / OMB / OP
- 1 – DOF Copy
- 1 – Receiving Copy (Employee’s Personal Copy)

RECEIVING OFFICE	SCOPE
Human Resource Management Division	Employees under the Office of the Commissioner and Internal Administration Group including Ad hoc offices (TTDD & External Affairs)
Administrative Unit of each Group	*Hard and soft copies must be consolidated and submitted per Division Employees under AOCG, RCMG, MISTG, PCAG, IG, and EG *Including Ad hoc offices and those who are deployed in the ports
Administrative Division of each Collection District	Employees of the Ports and Sub-Ports

4.0 Relative thereto, the HRMD and all Administrative Divisions/Units must have a

**Review and Compliance Committee (RCC)** which shall:

- a. Receive SALN;
- b. Evaluate if the same has been accomplished properly with correct computations of assets and liability values;
- c. Monitor if the SALN is submitted on time; and
- d. Prepare a list of employees who:
  - (1) Filed their SALNs with complete data;
  - (2) Filed their SALNs with incomplete data; and
  - (3) Those who did not file their SALNS



- 5.0 The **Administrative Divisions/Units of Groups/Collection Districts shall submit to the HRMD** the following documents on or before **April 14, 2023**:
  - 5.1 **Three (3) original copies** of SALN of all employees;
  - 5.2 Electronic copies of SALNs (same copy submitted to OMB) which may be consolidated in a flash drive or can be electronically submitted to [hrmd@customs.gov.ph](mailto:hrmd@customs.gov.ph) attention to Records Management and Legal Section;
  - 5.3 Proof of Receipt by the Office of the Ombudsman; and
  - 5.4 Copy of the Certification submitted to the Office of the Ombudsman
  - 5.5 List of Filers and Non-Filers of SALN for CY 2023
- 6.0 Further, the Administrative Units of **EG, IG and MISTG** shall submit **four (4) original copies of SALN** of their respective employees to the designated receiving office concerned, including those who are deployed in the ports on or before **April 14, 2023**;
- 7.0 Officials and employees who are in the service as of December 31, 2022 but will retire on or before April 30, 2023 shall also submit SALN:
  - As of December 31, 2022
  - As of the date of their retirement, for retirement purposes
- 8.0 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.