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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

TO : ALL OFFICIALS AND EMPLOYEES

FROM : **MICHAEL C. FERMIN**
Acting Deputy Commissioner
Internal Administration Group

SUBJECT : **SUBMISSION OF STATEMENT OF ASSETS,
LIABILITIES, AND NET WORTH (SALN) AS OF
DECEMBER 31, 2023**

DATE : 19 February 2024

- 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 2024 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: www.csc.gov.ph.
- 2.0. In line with the above, please be guided by the following in filling out the SALN form:
 - a. The SALN shall be as of **31 DECEMBER 2023**.
 - 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 filing 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.**



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- 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 that 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 or 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. Further, the recently established Central and Local Review and Compliance Committees (RCC) shall have the following responsibilities pursuant to the CSC Resolution No. 1200455 promulgated on 04 March 2013:
- 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.
- 4.0. In compliance with the abovesited issuances, all BOC officials and employees shall prepare **six (6) original copies** of their SALN as of 31 December 2023 for submission to the Central and Local RCCs, through the Administrative Division/Units of the Groups and Collection Districts, respectively not later than **15 March 2024**:
- a. for CSC/OMB/OP* (OP for Presidential appointees);
 - b. DOF;
 - c. for employee's 201 file;
 - d. for HRMD consolidated file;
 - e. for Group/Port Administrative Division/Unit; *and*
 - f. personal copy.



5.0. To consolidate all submissions for subsequent submission to CSC, OMB, OP and DOF, the following shall be observed:

RESPONSIBLE OFFICE	DOCUMENTS FOR SUBMISSION TO HRMD ON OR BEFORE <u>30 MARCH 2024</u>	REMARKS
Group Administrative Unit	4 original copies of SALN of all employees	Duly endorsed by the Deputy Commissioner concerned; EG, IG and MISTG to include in their submissions the SALN of employees deployed at the Ports
Port Administrative Division/Unit	a. 3 original copies of SALN of all employees	Duly endorsed by the District Collector concerned
	b. CTC of the Certification and proof of receipt of OMB Regional Office concerned	
	b. List of filers and non-filers	

6.0. Additionally, officials and employees who are in the service as of 31 December 2023 but shall have retired on or before 30 April 2024 shall also submit their SALN accordingly:

- As of December 31, 2023
- 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.

