REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

June 25, 2020

REVENUE MEMORANDUM CIRCULAR NO. 68-2020

SUBJECT : **Publishing the full text of Civil Service Commission (CSC) Memorandum Circular (MC) No. 13, s. 2020, Re: Filing and Submission of the Revised Statement of Assets, Liabilities and Net Worth (SALN) Form for the Year 2020**

TO : **All Internal Revenue Officials, Employees and Others Concerned**

For the information and guidance of all internal revenue officials, employees and others concerned, this Circular is being issued to publish and disseminate Civil Service Commission Memorandum Circular No. 13, s. 2020 dated June 22, 2020, ***re: Filing and Submission of the Revised Statement of Assets, Liabilities and Net Worth (SALN) Form for the Year 2020.***

All revenue officials, employees, and others concerned are hereby enjoined to be guided accordingly and give this Circular as wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

MEMORANDUM

DATE : June 24, 2020

TO : All Revenue Officials and Employees

SUBJECT : **Filing and Submission of the Revised Statement of Assets, Liabilities and Net Worth (SALN) Form for the Year 2020 pursuant to CSC MC No. 13 s. 2020**

The Bureau of Internal Revenue (BIR) will adopt the guidelines provided under Civil Service Commission Memorandum Circular (CSC-MC) No. 13 s 2020 dated June 22, 2020 in the annual filing and submission of the SALN for the Year 2020, including all the Annexes thereto such as the Alphabetical List of Employees/Filers, Certification of Non-filers, among others,

In view of the foregoing, the following guidelines shall be observed:

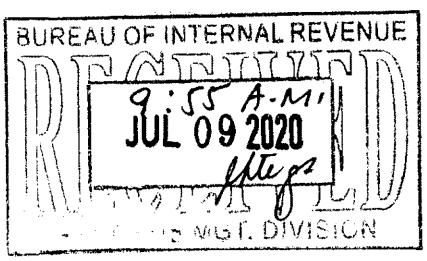
1. The online oath taking, filing or transmission of SALN shall be allowed subject to the prescribed steps provided by the CSC.

2. All public officials and employees are given an additional period of sixty (60) days from June 30, 2020 to August 31, 2020 to file their SALN with their respective offices.

3. All heads of office shall establish the procedures for the review of the SALNs to determine whether the said statements are complete, accomplished in the prescribed form and have been submitted on time.

4. The Personnel Division (PD) and Administrative and Human Resource Management Division (AHRMD) of the Regional Offices shall transmit the electronic SALNs to the proper repository agency either with the use of USB flash drive or disc storage together with the required summary as provided under the rules. For the Department of Finance (DOF), electronic SALNs can be emailed to mpulvera@dof.gov.ph / hdelosreyes@dof.gov.ph.

5. The last day for submission of the PD (for National office employees) to the CSC and DOF is on October 31, 2020.



6. The last day for submission of the AHRMD (for employees in Revenue Regional Offices) to PD and Office of the Ombudsman (OMB) is on August 31, 2020 while for the DOF the deadline for submission is on October 31, 2020.

7. The submission of electronic SALNs shall be deemed substantial compliance for the year 2020.

8. The Revised SALN Form (revised as of January 2015) together with the Additional Sheet Forms are prescribed to be used for the 2020 annual filing and submission of SALN.

For your strict compliance.

CAESAR R. DULAY
Commissioner of Internal Revenue

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CIVIL SERVICE COMMISSION
Republic of the Philippines

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MC No. 13, s. 2020

MEMORANDUM CIRCULAR

TO : **ALL HEADS OF CONSTITUTIONAL BODIES; DEPARTMENTS; BUREAUS AND AGENCIES OF THE NATIONAL GOVERNMENT; LOCAL GOVERNMENT UNITS, GOVERNMENT OWNED OR CONTROLLED CORPORATIONS; AND STATE COLLEGES AND UNIVERSITIES**

SUBJECT : **Filing and Submission of the Revised Statement of Assets, Liabilities and Net Worth (SALN) Form for the Year 2020**

Pursuant to **CSC Resolution No. 2000603** dated **June 22, 2020**, the Commission resolves to adopt the following guidelines in the filing and submission of the Statement of Assets, Liabilities and Net Worth (SALN) Form for the year 2020 during the state of public health emergency:

1. The online oath taking of the SALN shall be allowed subject the following steps:

   a. The Administering Officer or the Declarant initiates an electronic meeting with the Declarant or the Administering Officer, as the case may be, via Communication Technology (e.g. WebEx, Zoom or Skype). A "Communication Technology" is defined as an electronic device or process that allows the Administering Officer and a remotely located individual, the Declarant, to communicate simultaneously by sight and sound.

   b. The Administering Officer reviews the Declarant's evidence of identity via video, if not personally known to the Administering Officer.

   c. The Declarant executes the SALN and affirms the same as his/her free act and deed, and that the contents thereof are true and correct. The Declarant shall execute the SALN by affixing his/her electronic/digital signature to the electronic SALN, or wet ink signature to the physical SALN, provided the execution or placing of signature is done within sight of the Administering Officer. The Original shall refer to the electronic SALN or physical SALN, as the case may be.

d. On the same day, the Declarant transmits a copy of the Original to the Administering Officer via fax or electronic means. A copy of a physical SALN refers to its scanned copy.

e. The Administering Officer may use electronic signature or wet ink signature in acknowledging the SALN.

In case of electronic signature, the Administering Officer completes/signs the acknowledgment by affixing his/her electronic/digital signature in the copy of the Original sent by the Declarant.

In case of wet ink signature, the Administering Officer prints the copy of the Original sent by the Declarant, completes/signs the acknowledgement by affixing his/her wet ink signature, and then scan the same.

Upon completion/signing, the Administering Officer transmits the SALN back to the Declarant.

f. The Declarant then sends/delivers the Copy to the Human Resource Department/Office (HRDO) of the concerned department, office or agency to comprise filing of the SALN, subject to the guidelines on online filing or transmission in paragraph 2 hereof.

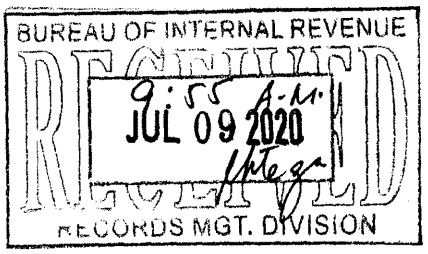
g. The Administering Officer or the Declarant may record the video communication at their own discretion. The Administering Officer is required to record and submit a list of online oath taking he/she administered together with a certification that the names appearing on the list took their oath before him/her through electronic meeting. The list shall be submitted to the HRDO within five (5) days from the last day of filing of the SALN for recording purposes.

2. The online filing or transmission of a duly executed SALN shall be allowed, subject the following guidelines:

a. The department, office or agency concerned shall put in place processes and mechanisms to enable or allow online oath taking of the SALN and the electronic filing of the SALN, and to ensure that the SALN electronically filed are verifiable and authentic.

b. The Declarant, whether under alternative working arrangement or physically reporting for work, may submit, through electronic means, a duly executed SALN to the concerned department, office or agency.

c. A "duly executed SALN" refers to a SALN that is personally signed under oath before an administering officer or notary public, or that executed through online oath taking as recognized under paragraph 1 hereof.



d. The Declarant, when filing the SALN through online transmission, shall ensure that the SALN is in Portable Document Format (PDF).

e. An electronic SALN shall refer to a duly executed SALN filed by the Declarant to the concerned department, office or agency via online transmission.

f. An electronic SALN, for purposes of SALN compliance for the year 2020, shall be considered the original, and a printout thereof shall be considered a duplicate original.

3. The review and compliance procedure on the filing of the SALN shall be subject the following guidelines:

a. All public officials and employees are given additional period of sixty (60) days **from June 30, 2020**, the last day of filing of the SALN, or **until August 31, 2020,** to file their SALN with their respective departments, offices, or agencies, unless the circumstances require otherwise.

b. All heads of department, office or agency shall establish procedures for the review of the SALNs to determine whether said statements have been submitted on time, are complete and are in proper form. It shall also include the constitution of the review and compliance procedure.

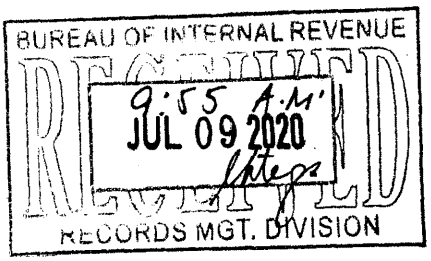
c. The last day of submission of the SALN Forms by all departments, agencies and offices to the appropriate repository agencies is extended from **August 31, 2020** to **October 31, 2020.**

4. The submission of SALNs by departments, offices and agencies to the proper repository agency shall be subject the following guidelines:

a. Upon collation of the SALNs, the concerned department, office or agency has the option to submit/transmit the collated SALNs with the proper repository either physically or electronically. The concerned department, office or agency shall exercise only one option in submitting the SALNs, not a combination of both, in order to facilitate centralized recording and monitoring by repository agencies.

b. In the case of **physical submission**, the same shall comply with the existing guidelines on the filing and submission of the SALN. SALNs for physical submission includes physical SALNs filed and printed copies of SALNs electronically transmitted.

c. In the case of **electronic submission**, the department, office or agency concerned is allowed to submit or transmit the electronic SALNs to the proper repository agency either with the use of USB flash drive or disc storage together with the required summary as provided under the rules. SALNs under this filing include SALNs electronically transmitted as recognized under paragraph 2 hereof, and scanned copies of physical SALNs filed.



d. In both instances, the department, office or agency is required to submit a list of SALNs electronically filed and physically filed.

e. The proper repository agencies may establish their own rules in allowing the receipt of electronic copies of the SALNs provided they comply with the uniformity rule, that is, SALNs may be filed either through electronic files or physical files, but not a combination of both.

f. For the CSC, the submission of electronic SALNs may be made by transmitting the USB flash drive or CD with the CSCFO or CSCRO having jurisdiction over them. The CSCFO or CSCRO will then transmit the same to the CSC CO.

5. Submission of electronic SALNs shall be deemed substantial compliance for the year 2020.

6. The foregoing parameters shall be subject to changes in case of any further issuances by the appropriate authorities, department and/or task force pertaining to the national state of public health emergency brought by the COVID-19.

7. Any inconsistent provision in the previous issuance shall be deemed amended.

8. It is reiterated that the proper form to be used by all public officials and employees for the annual filing and submission of the SALN for the year 2020 shall be the Revised SALN Form (Revised as of January 2015) together with the Additional Sheets Form (Revised as of January 2015).

For your guidance.

ALICIA dela ROSA-BALA
Chairperson

22 June 2020

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