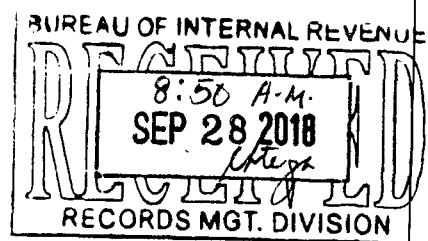




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



REVENUE MEMORANDUM ORDER NO. 43-2018

SUBJECT : Guidelines and Procedures in the Filing and Submission of Statement of Assets, Liabilities and Net Worth (SALN) and the Establishment of Review and Compliance Committee (RCC) per office and Establishment of Over-all RCC of the BIR

TO : All Internal Revenue Officials and Employees

I. BACKGROUND

Pursuant to Section 8 of Republic Act No. 6713 as implemented by the Civil Service Commission (CSC) under Memorandum Circular No. 10, s. 2006 and CSC Memo No. 2, s. 2015, all government officials and employees are required to file and submit under oath their SALN.

Rule VIII of the Code of Conduct and Ethical Standards for Public Officials and Employees, and CSC Memo No. 06-0231 dated February 1, 2006, requires the **establishment of a Review and Compliance Committee (RCC)** who will undertake a standard Review and Compliance of all SALN in their respective offices.

II. OBJECTIVES

This order is issued to:

1. Facilitate the standard procedures in filing and timely submission of SALNs
2. Create an RCC per office
 - Office of the Commissioner
 - Office of the Deputy Commissioners
 - Office of the Assistant Commissioners
 - Division (National/ Regional Offices)
 - Office of the Regional Directors
 - Revenue District Offices
 - Revenue Data Centers
 - Large Taxpayers District Offices
3. Create an Over-all RCC of the BIR in the National Office

III. POLICIES AND GUIDELINES

1. All BIR-officials and employees shall file and submit their SALNs to their RCC **not later than March 15** of every Fiscal Year. The guidelines in the filling-up of the SALN Form was published by the CSC, herein attached as Annex "A".

The Head of Agency has the authority to administer oath in the SALN. However, the Head of Agency is allowed to delegate such authority, provided the delegation of authority is put into writing. The declarant can also take an oath before any notary public.

2. All offices are required to create their respective RCC through a Memorandum issued by their Head of Office. The RCC shall be composed of:

Chairman - Section Chief or its equivalent

Members - two (2) rank and file employees

selected by their Head of Office who shall jointly evaluate, review and validate to determine whether SALN was submitted on time, duly accomplished and in proper form.

The RCC shall issue a Certification (Annex "B"), attesting that the submitted SALN were reviewed and found compliant. If found not compliant, the RCC shall immediately return the SALN to the concerned employee. The employee is given three (3) days from receipt to comply and re-submit to the RCC.

3. All offices are required to submit the SALN in hard and soft copies as follows:

- Scanned copy of employees' SALN in PDF file
- Certification by RCC (ANNEX "B")
- Alphabetical List of ALL employees in their office per latest current personnel strength in MS excel format (ANNEX "C")
- Alphabetical List of Filers in MS excel format (ANNEX "D")
- Officers and Employees Submission of SALN with co-filers in MS excel format (ANNEX "E")
- Certification of all non-filers in MS excel format (ANNEX "F")
- Memorandum/RRSO on the Creation of RCC for the year (ANNEX "G")

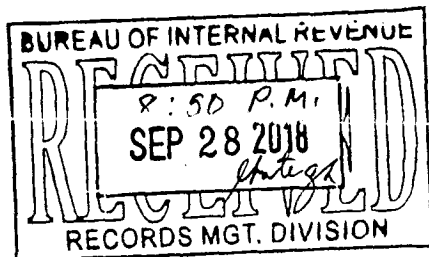
The soft copies of the annexes shall be transmitted/sent thru:

email: personnel@bir.gov.ph or

usb/dvd/cd properly labelled

Note: Must be encrypted with password to ensure privacy

4. The RCC shall transmit all SALNs reviewed to their respective Head of Office **not later than March 31** with attached Certification (Annex "B").
5. The Head of Office shall transmit SALN and its Annexes **on or before April 15** to the Personnel Division (PD) for National Office personnel/Administrative Human Resource Management Division (AHRMD) for Regional Office personnel.
6. The PD/AHRMD shall:
- review and validate the completeness and timely submission of SALN from the National Office and Regional Office, respectively
 - arrange SALN alphabetically per Regional Office/National Office
 - consolidate SALNs and all Annexes (C to F) (hard and soft copy)



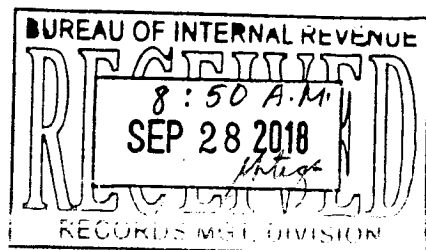
- d. place all hard copies of SALN arranged alphabetically in a folder based on the distribution listed below:

Distribution	NATIONAL OFFICE	REGIONAL OFFICE
First Copy (original)	Civil Service Commission	Office of the Ombudsman
Second Copy (original)	Department of Finance (DOF)	Department of Finance (DOF)
Third Copy (original)	Personnel Division	Personnel Division
Fourth Copy	Office File	Admin/HRMU file (201)
Fifth Copy	Personal File	Office File
Sixth Copy	N/A	Personal File

7. The AHRMD shall **transmit to PD not later than April 30** the DOF and PD copies of SALN together with the proof of receipt by their Regional Ombudsman.
8. The SALN-Technical Working Group (TWG) shall review and evaluate the submitted SALN for the certification of the Over-all RCC of the BIR.
9. The SALN-TWG shall be composed of:
 - Head: HREA, Human Resource Development Service (HRDS)
 - Asst. Head: Asst. Chief, Personnel Division (PD)
 - Members: IRS Personnel, PD
10. The PD shall submit the consolidated SALNs to CSC Central Office and DOF **not later than June 30**, duly certified by the over-all RCC of the Bureau.
11. The Over-all RCC of the BIR shall be composed of:
 - Chairman: Deputy Commissioner, Resource Management Group
 - Members: Assistant Commissioner, Human Resource Development Service
Chief, Personnel Division

The over-all RCC shall review the over-all compliance of the Bureau in the submission of SALN as assisted by the Information and Records Section (IRS) of the PD. The IRS shall ensure for the:

 - a. timely submission of SALN
 - b. correctness and completeness of the submitted reports (Annex B-G)
 - c. issuance of Certification duly signed by the over-all RCC.
12. For non-compliant employees, each respective Head of Offices shall submit list of non-filers to the Internal Investigation Division (NO)/ Regional Investigation Division (RR) on or before May 31 for appropriate action.
13. Ensure confidentiality of data in the SALN in compliance with the Data Privacy Act of 2012 under RA 10713.
14. For additional information on the proper filing-up of SALN, the CSC published a Frequently Asked Questions (FAQs) in Annex "H".



IV. SANCTIONS FOR NON-SUBMISSION


1. **Public Officials and Employees** – Any of the following acts constitute a violation of Section 8 of R.A No. 6713 - Code of Conduct and Ethical Standards for Public Officials and Employees which shall be punishable by:
First offense - suspension of one (1) month and one (1) day to six (6) months
Second offense - dismissal from the service
on the following acts:
 - a. Failure of an official or employee to submit his/her SALN; and/or
 - b. Failure to disclose or misdeclaration of any asset, liability, business interest, financial connection, and relative in the government in his/her SALN.
2. **Head of Agency** – Any head of agency who shall fail to comply with CSC Memo Circular No. 10, s. 2006, in relation to the Review and Compliance Procedure in the Filing and Submission of the SALN Form shall be liable by:
 - a. First offense - suspension of one (1) month and one (1) day to six (6) months
 - b. Second offense - dismissal from the service

V. REPEALING CLAUSE

All previous issuances pertaining to the SALN and its guidelines are hereby expressly repealed.

VI. EFFECTIVITY

This order shall take effect immediately.


CAESAR R. DULAY
Commissioner of Internal Revenue

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