



MC No. 6, s. 2021

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 Statement of Assets, Liabilities and Net Worth During Exceptional Circumstances

Pursuant to **CSC Resolution No. 2100339** dated **April 12, 2021**, the Commission resolves to adopt the following guidelines for filing and submission of the Statement of Assets, Liabilities and Net Worth (SALN) during exceptional circumstances:

1. **COVERAGE.** *These guidelines shall apply during exceptional circumstances when on or around the date of the filing of the SALN the whole or part of the Philippines is placed or declared under emergency status or under state of calamity by executive or local or national legislative issuance causing limited movement of its citizens due to danger to public health and public safety or preventing the normal way of life of the citizens. These guidelines shall apply to the filing and submission of the 2020 SALN.*
2. **ONLINE OATH-TAKING.** *In addition to the personal administration and taking of oath, 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*

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individual, the Declarant, to communicate simultaneously by sight and sound.¹

- 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 through 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.*

¹ Executive Order No. 7Q, State of Connecticut, United States of America, Accessed 8 June 2020, <<https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-ExecutiveOrders/Executive-Order-No-7Q.pdf>>

3. **ONLINE FILING OR SUBMISSION.** *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, and that it shall be protected under the provisions of relevant laws such as the Data Privacy Act of 2012.*
 - 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 affected by any exceptional circumstances, shall be considered the original, and a printout thereof shall be considered a duplicate original.*
 - g. *Declarant’s online filing or submission of his/her SALN in compliance with these Rules shall be considered as the Declarant’s date of filing of his/her SALN with his/her Agency.”*
4. **SUBSTANTIAL COMPLIANCE.** *The submission of electronic SALNs shall be deemed substantial compliance during the affected period.*
5. **COMPLIANCE PROCEDURE.** *All heads of department, office or agency, under these exceptional circumstances, 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 committee.*
6. **SUBMISSION TO REPOSITORY AGENCIES.** *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.

For agencies where the CSC is the proper repository agency, the submission of SALNs may be made by transmitting the physical SALNs for physical filing or the USB flash drive or CD for electronic SALNs with the CSC Field Office (CSC FO) or CSC Regional Office (CSC RO) having jurisdiction over them. Upon receipt, the CSC FO or CSC RO will then inform the IRMO, through its Director IV, of such receipt with notice on the possible date that the physical SALNs or USB flash drive or CD will be transmitted to the CSC Central Office (CSC CO).

7. **ADDITIONAL PERIOD.** At any time that the whole or part of the Philippines is placed under exceptional circumstances as defined above, all public officials and employees or those in affected area/s are given additional period of thirty (30) days from April 30 of such year within which to comply with the filing of the SALN.

All departments, agencies and offices or those in affected area/s are also given additional period of thirty (30) days from June 30 of such year within which to comply with the submission of the SALNs to the appropriate repository agency.

8. **EFFECTIVITY.** *These guidelines shall be prospective in application and shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.*

The foregoing guidelines shall also apply in the filing and submission of the 2020 SALN. All public officials and employees are reminded that the last day of filing the 2020 SALN is on **May 30, 2021**. The departments, agencies and offices are also reminded that the last day of submission of the SALNs to the appropriate repository agencies is on **July 30, 2021**. It is reiterated that the proper form to be used by all public officials and employees for the filing of the 2020 SALN 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

24 May 2021

* CSC Resolution No. 2100339 dated April 12, 2021 was published on May 1, 2021 in the Daily Tribune and will take effect on May 17, 2021.