

REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
**KAWANIHAN NG RENTAS INTENRAS**

Quezon City

April 15, 2008

**REVENUE MEMORANDUM CIRCULAR NO. 37 - 2008**

**SUBJECT : CIRCULARIZING CIVIL SERVICE COMMISSION (CSC) MEMORANDUM CIRCULAR (MC) NO. 6, S. 2008 DATED APRIL 14, 2008 OF THE CSC ACTING CHAIRMAN CESAR D. BUENAFLORE REGARDING THE DEFERMENT OF THE IMPLEMENTATION OF MC NO. 2, SERIES OF 2008 RELATIVE TO THE USE OF THE REVISED FORM OF THE STATEMENT OF ASSETS, LIABILITIES AND NETWORTH.**

**TO : ALL REVENUE OFFICIALS, EMPLOYEES AND OTHERS CONCERNED**

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For the information and guidance of all concerned, circularized hereunder is the full text of CSC Memorandum Circular dated April 14, 2008 relative to the “Deferment of the Implementation of MC No. 2, series of 2008 relative to the Use of the Revised Form of the Statement of Assets, Liabilities and Networth”, as follows:

“MC No. 06, s. 2008

**MEMORANDUM CIRCULAR**

**TO: ALL HEADS OF ALL BRANCHES, SUBDIVISIONS, INSTRUMENTALITIES AND AGENCIES OF THE GOVERNMENT, INCLUDING GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS AND THEIR SUBSIDIARIES**

**RE: Deferment of the Implementation of MC No. 2, series of 2008 Relative to the Use of the Revised Form of the Statement of Assets, Liabilities and Networth**

On February 1, 2008, CSC Memorandum Circular No. 2, series of 2008 was issued requiring officials and employees to use the baseline Declaration Form to reflect needed information as of December 31, 2007 for submission to the proper agency on or before April 30, 2008 and the Annual Declaration Form for the information in the succeeding years;

Pursuant to the statutory mandate of the CSC over the subject matter, and in response to the numerous queries and/or requests for clarification and/or deferment concerning the filling and submission of the new SALN Forms, the Commission promulgated CSC Resolution No. 08-0623 dated April 14, 2008 providing as follows:

1. **DEFER** the use of the new SALN Forms (Baseline Declaration and Annual Declaration Forms) for assets, liabilities and networth of officials and employees **UNTIL NEXT YEAR**;
2. **ALLOW** the use of the **1994 SALN FORM** to reflect such needed information as of **DECEMBER 31, 2007** to be submitted to the proper office **ON OR BEFORE APRIL 30, 2008**;
3. **CONSIDER** those filled and submitted SALNs using the new forms filed before the issuance of this Resolution to be in compliance with the aforementioned requirements of the Constitution, laws and Rules on Public Disclosure; and
4. **DIRECT** all Civil Service Commission Regional and Field Offices to conduct information drive relative to the guidelines in the filling and submission of the new SALN Forms.

This issuance takes effect immediately.

(Signed)  
**CESAR D. BUENAFLORE**  
Acting Chairman

April 14, 2008”

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

(Original Signed)  
**LILIAN B. HEFTI**  
Commissioner of Internal Revenue