



## **REVIEW AND COMPLIANCE PROCEDURE IN THE FILING AND SUBMISSION OF THE STATEMENT OF ASSETS, LIABILITIES AND NETWORTH**

The filing of Statement of Assets, Liabilities and Networth (SALN) is a sworn duty of every government worker and is in line with the principle that public office is a public trust. To ensure the completeness of declarations in the SALN, and the use of the proper form, the National Tax Research Center (NTRC) hereby adopts the following rules to serve as the review and compliance procedures in the filing and submission of the SALN per Civil Service Commission (CSC) Memorandum Circular (MC) Nos. 10, series of 2006 and 3, series of 2013:

### **Rule I - Filing and Submission of the SALN on Time and to the Proper Officials**

1. All NTRC officials and employees shall file under oath their SALNs with the Chief of the Human Resource Management and Development Division (HRMDD), to wit:
  - a. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of service;
  - b. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and
  - c. Within thirty (30) days after separation from the service, statements must be reckoned as of his/her last day of service.
2. All NTRC officials and employees are strictly required to fill in all applicable information and/or make a true, detailed and sworn declaration of one's assets, liabilities, networth, business interests and financial connections, as well as relatives in government service within the fourth degree of consanguinity or affinity.

### **Rule II – Composition and Duties of the Review and Compliance Committee (RCC)**

The RCC is already constituted in Special Order No. 37-2022 dated February 22, 2022 composed of the following:

Chairperson: Venchito P. Salvador  
Member : Anna Catherine V. Reviles

The duties of the RCC are as follows:

1. Upon receipt of the accomplished SALN forms, the RCC shall evaluate the same to determine whether said statements have been properly accomplished. A SALN is deemed properly accomplished when all applicable information or details therein are provided by the filer. Items not applicable to the filer should be marked “NA” (not applicable).
2. On or before May 15 of every year, the Chief of the HRMDD shall submit the list of employees in alphabetical order to the head of office, copy furnished the CSC, who: (a) filed their SALNs with complete data; (b) filed their SALNs but with incomplete data; and (c) did not file their SALNs.

### **Rule III - Ministerial Duty of the Executive Director to Issue Compliance Order**

It shall be the ministerial duty of the head of office to issue an order within five (5) days from receipt of the said list to require those who have incomplete data in their SALNs to correct/supply the lacking information, and those who did not file their SALNs to comply within a non-extendible period of thirty (30) days from receipt of said order.

Assets and/or properties acquired, donated or transferred in the name of the filer for a particular year, but were not declared on his/her SALN for the year, as the same came to his/her knowledge only after he/she has filed, corrected and/or submitted his/her SALN, must be declared or reflected in the filer's next or succeeding SALN.

### **Rule IV - Sanction for Failure to Comply/Issuance of a Show-Cause Order**

Failure of the NTRC officials or employees to correct/submit their SALNs in accordance with the procedures and within the given period pursuant to the directive in Rule III hereof shall be a ground for disciplinary action. The Executive Director shall issue a show-cause order directing the official or employee concerned to submit his/her comment of counter-affidavit; and if evidence so warrants, proceed with the conduct of the administrative proceedings pursuant to the Revised Rules on Administrative Cases in the Civil Service, CSC Resolution No. 1101502 dated November 8, 2011. The offense of failure to file the SALN is punishable under Section 46 (D)(8) of Rule X thereof, with the following penalties:

- |                         |   |   |
|-------------------------|---|---|
| 1 <sup>st</sup> Offense | - | Suspension of one (1) month and one (1) day to six (6) months |
| 2 <sup>nd</sup> Offense | - | Dismissal from the service                                    |

**Rule V - Transmittal of all submitted SALNs to the concerned agencies on or before June 30 of every year**

The Chief of the HRMDD shall transmit all original copies of the SALNs received on or before June 30 of every year to the CSC.

**Rule VI - Penalty**

The Executive Director and the Chief of the HRMDD who failed to perform their duties may be held liable for simple neglect of duty under the provisions of CSC Resolution No. 06-231 dated February 1, 2006, as amended, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense.

**Rule VII - Authority to Establish Compliance Procedures**

The Executive Director shall have the authority to render any opinion interpreting the provisions on the review and compliance procedures in the filing of the SALN and disclosures of information.

In the event the Executive Director determines that a statement is not properly filed, she shall inform the reporting individual and direct him/her to take necessary corrective action.

The individual to whom an opinion is rendered, and any other individual involved in a similar factual situation, and who, after issuance of the opinion acts in good faith in accordance with it shall not be subject to any sanction provided in the Code of Conduct and Ethical Standards for Public Officials and Employees.

**Rule VIII – Filing and Submission of the SALN for the Year 2021 During Exceptional Circumstances**

Pursuant to CSC MC No. 6, s. 2021, all NTRC officials and employees are given additional period of thirty (30) days from April 30, 2022, the last day of filing of the SALN or until May 30, 2022, to file and submit their SALNs to the Chief of the HRMDD.

All departments, agencies and offices are also given an additional period of thirty (30) days from June 30, 2022, the last date of filing SALN or until July 30, 2022, to file and submit to the appropriate repository agency.

All rules, regulations inconsistent herewith are hereby deemed repealed or modified accordingly.

  
**MARLENE LUCERO - CALUBAG**  
Executive Director 

*July 22, 2022*



Republic of the Philippines  
**DEPARTMENT OF FINANCE**  
**NATIONAL TAX RESEARCH CENTER**  
3<sup>rd</sup> Floor, Palacio del Gobernador Condominium  
Gen. Luna Street cor. A. Soriano Jr. Avenue  
Intramuros, Manila



April 1, 2022

**DIR. NOREEN BOOTS GOCON-GRAGASIN**

Acting Director IV  
Integrated Records Management Office  
Civil Service Commission  
Constitution Hills, Batasan Pambansa  
Diliman, Quezon City



**Dear Dir. Gocon-Gragasin:**

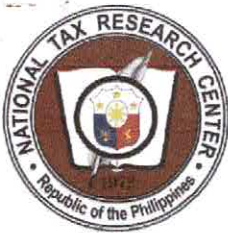
We are submitting herewith Sworn Statement of Assets, Liabilities and Net Worth of officials and employees of the National Tax Research Center as of December 31, 2021.

Assuring you always of our full cooperation.

Very truly yours,

**VENCHITO P. SALVADOR**  
OIC, Human Resource Management  
and Development Division

/ntrc.hr



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**DEPARTMENT OF FINANCE**  
**NATIONAL TAX RESEARCH CENTER**  
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Intramuros, Manila



May 25, 2022

**DIR. NOREEN BOOTS GOCON-GRAGASIN**

Acting Director IV  
Integrated Records Management Office  
Civil Service Commission  
Constitution Hills, Batasan Pambansa  
Diliman, Quezon City




**Dear Dir. Gocon-Gragasin:**

This is to furnish your good office a copy of new/amended Statement of Assets, Liabilities and Networth of Ms. Marilou S. Banzon as of December 31, 2021, in lieu of the one previously submitted to your office dated April 27, 2022.

Thank you.

Very truly yours,

  
**VENCHITO P. SALVADOR**  
OIC, Human Resource Management  
and Development Division

/ntrc.hr



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Summary List of Filers  
Statement of Assets, Liabilities and Networth  
Calendar Year 2021

**CERTIFICATION**

This is to certify that the SALNs (December 31, 2021) submitted/included in the Summary List of Filers were reviewed and found compliant by the Review and Compliance Committee of this Office.

Further, the review were made in accordance with the review and compliance procedure in filing and submission of SALNs pursuant to CSC Memorandum Circular No. 10, s. 2006 (as amended by CSC Resolution No. 1300455 promulgated on March 4, 2013).

Issued on April 1, 2022

  
**ANNA CATHERINE V. REVILLES**  
Member

  
**VENCHITO P. SALVADOR**  
Chairperson





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**DEPARTMENT OF FINANCE**  
**NATIONAL TAX RESEARCH CENTER**  
3<sup>rd</sup> Floor, Palacio del Gobernador Condominium  
Gen. Luna Street cor. A. Soriano Jr. Avenue  
Intramuros, Manila



**S.O. NO. 37-2022**

February 22, 2022

**SPECIAL ORDER**

**SUBJECT: NTRC Statement of Assets, Liabilities and Networth Review and Compliance Committee**

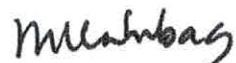
Pursuant to CSC MC No. 06, s. 2006, as amended and in compliance with RA 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees), and in the interest of the service, the following are hereby designated chairperson and member of the NTRC Statement of Assets, Liabilities and Networth (SALN) Review and Compliance Committee:

Chairperson : Venchito P. Salvador  
Member : Anna Catherine P. Revilles

The Committee shall review/evaluate the SALN Forms submitted by the NTRC officials and employees as to whether the said forms are accomplished properly and information provided are complete and ensure that these are submitted on time.

This amends Special Order No. 25-A-2021 dated March 24, 2021.

For compliance.

  
**MARLENE LUCERO-CALUBAG**  
Executive Director

/brandon

Copy furnished

Personnel Concerned  
Human Resource Management and Development Division  
Office of the Executive Director  
Finance Division  
COA



Republic of the Philippines  
**DEPARTMENT OF FINANCE**  
**NATIONAL TAX RESEARCH CENTER**  
3<sup>rd</sup> Floor, Palacio del Gobernador Condominium  
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Intramuros, Manila



August 8, 2022

**MEMORANDUM**

**T O** : All Officials and Employees

**SUBJECT** : Review and Compliance Procedure in Filing and Submission of the Statement of Assets, Liabilities and Network

Attached is a copy of the "REVIEW AND COMPLIANCE PROCEDURE IN FILING AND SUBMISSION OF THE STATEMENT OF ASSETS, LIABILITIES AND NETWORK", dated July 22, 2022.

For your information and guidance.

*Marlene Lucero*  
MARLENE LUCERO – CALUBAG  
Executive Director

MLC - *for*  
DPAS - *for*  
PCB - *for*  
GSD - *for*  
Finance - *for* 8/12/22  
HRMDD - *for* 8/12  
FIRB/FIB - *for* 8/12  
ECO staff - *for* 8/12/22  
Tax Staff - *for* 8/12/22  
DTR - *for* 8/12/22  
ITB - *for* 8/12/22  
LOCAL - *for* 8/12/22  
SPL - *for*  
LIB - *for* 8/12/22

## Review and Compliance Procedure in Filing and Submission of SALN External Inbox



**Leeann Batang**

to NTRC, FIRB, Glan, marlene, Marlene, Debbie, Chito, me 

Dear Sir/Ma'am:

Good day!

Kindly see attached scanned copy of Review and Compliance Procedure in Filing and Submission of SALN for your reference and guidance.

Division Chiefs please acknowledge receipt of this email.

Thank you.

Truly yours,

**LEE ANN A. BATANG**

Administrative Officer III

Human Resource Management and Development Division

National Tax Research Center

3F Palacio Del Gobernador Condominium,

General Luna Street, cor. A. Soriano Avenue,

Intramuros, Manila 1002