



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



## **REVIEW AND COMPLIANCE PROCEDURE IN 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, as well as 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 Filing and Submission of 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**

- a. All NTRC officials and employees shall file under oath their SALNs with the chief of the Human Resource Division, to wit:
  1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his/her first day of service;
  2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; and
  3. Within thirty (30) days after separation from the service, statements must be reckoned as of his/her last day of service.
- b. 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 - Duties of the Review and Compliance Committee (RCC)**

Upon receiving the 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).

The following are the duties of the RCC:

1. Upon receiving the 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 Human Resource Division shall submit a 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) day 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**

The Chief of the Human Resource Division 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 Human Resource Division 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, 2021, the last day of filing of the SALN or until May 30, 2021, to file and submit their SALNs with the Chief of the Human Resource Division.

All departments, agencies and offices are also given additional period of thirty (30) days from June 30, 2021, the last date of filing SALN or until July 30, 2021, to file and submit to the appropriate repository agency.

All rules, regulations inconsistent herewith are hereby deemed repealed or modified accordingly.

A handwritten signature in black ink, reading "MLCalubag". The letters are stylized and cursive.

**MARLENE LUCERO - CALUBAG**  
Executive Director

*May 31, 2021*



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May 26, 2021

**DIR. MARIA LETICIA G. REYNA**  
 Director IV  
 Integrated Records Management Office  
 Civil Service Commission  
 Constitution Hills, Batasan Pambansa  
 Diliman, Quezon City

**CIVIL SERVICE COMMISSION**  
 Integrated Records Management Office  
 08 JUN 2021  
 Received by: \_\_\_\_\_  
 Time: \_\_\_\_\_

**Dear Dir. Reyna:**

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, 2020.

Assuring you always of our full cooperation.

Very truly yours,

*LORELLI D. VILLAFLORES*  
**LORELLI D. VILLAFLORES**  
 Chief, Human Resource Division

/ntrc.hr





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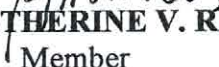
Summary List of Filers  
Statement of Assets, Liabilities and Networth  
Calendar Year 2020


**CERTIFICATION**

This is to certify that the SALNs (December 31, 2020) 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 May 26, 2021.

  
**ANNA CATHERINE V. REVILLES**  
Member

  
**LORELLI D. VILLAFLORES**  
Chairperson



**NATIONAL TAX RESEARCH CENTER**  
 List of Employees Who Did Not File  
 Statement of Assets, Liabilities and Network  
 Calendar Year 2020

No.	Name of Employee			TIN	Position	Net Worth
	Last Name	First Name	Middle Name			
1	Dumaua	Christian	Buraga	317-709-897	Administrative Aide III	0

Prepared by:

*Ignacio J. Villaflores*  
 IGNACIO J. VILLAFLORES

**Person In-charge of SALN**

Position: Chief, Human Resource Division  
 Email Address: [iai.villaflores@ntrc.gov.ph](mailto:iai.villaflores@ntrc.gov.ph) /  
 Contact No.: 8562-68-25

Date : May 26, 2021

Noted by:

*Marlene L. Calubag*  
 MARLENE L. CALUBAG

**Head of Agency**

Position: Executive Director  
 Mailing Address: 3rd Floor Palacio Del Gobernador  
 Condominium, General Luna St. cor. A. Soriano Ave.,  
 Intramuros Manila  
 Contact No.: 8527-20-64

Date : May 26, 2021

**CIVIL SERVICE COMMISSION**  
 Integrated Records Management Office  
 08 JUN 2021  
 Received by: \_\_\_\_\_  
 Time: \_\_\_\_\_



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**S.O. 25-A -2021**  
March 24, 2021

**SPECIAL ORDER**

**SUBJECT : NTRC Statement of Assets, Liabilities and Networth (SALN)  
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 : Lorelli D. Villaflores  
Member : Anna Catherine P. Reviles

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

This amends Special Order No. 55-2014 dated April 30, 2014.

For compliance.

  
**MARLENE LUCERO-CALUBAG**  
Executive Director

/rolan

Copy furnished

Personnel Concerned  
Human Resource Division  
Budget and Cash Division  
Accounting Division  
Planning and Coordinating Branch  
COA



June 30, 2021

**MEMORANDUM**

**T O** : All Officials and Employees

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

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Attached is a copy of the "REVIEW AND COMPLIANCE PROCEDURE IN FILING AND SUBMISSION OF THE STATEMENT OF ASSETS, LIABILITIES AND NETWORTH", dated May 31, 2021.

For your information and guidance.

  
**MARLENE LUCERO-CALUBAG**  
Executive Director

MLC - Edna Takle 7/23  
DTAS  
MGR - MAB 7/25  
PCB - 7/23  
SPL - Eco - 07/28/21  
intrc.hrd  
LOCAL - 7/23/21  
DTB - 08/04/21  
ITB - 7/23  
ADM - 7/23  
Acctg. - 7/23  
B & Cash - 7/28  
HRO - 7/23/21  
APG - 7/23/21  
FIB - 7/23/21  
AFB Phoen - 7/23