



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

OFFICE MEMORANDUM
No. ASD-2026- 005

FEB 12 2026

To: OIC-Assistant Regional Director
Chief of the Functional Divisions
Unit Heads
All Others Concerned

SUBMISSION OF CY 2025 SWORN STATEMENTS OF ASSETS, LIABILITIES AND NET WORTH, AND DISCLOSURE OF BUSINESS INTEREST AND FINANCIAL CONNECTION (SALN)

1. All permanent employees of this Office are directed to submit **four (4) copies** of their **CY 2025 Sworn Statements of Assets, Liabilities and Net worth, and Disclosure of Business Interests and Financial Connections (SALN)** not later **February 27, 2026**. The SALN Form, revised as of June 2025 per CSC Resolution No. 2500632 promulgated on June 25, 2025, shall be used.
2. The duly filled out SALN sworn before a person authorized to administer oath shall be officially received by the Records Section and collated as follows:
 - Ombudsman - 1 copy
 - Records Section - 1 copy
 - Personnel Section - 1 copy
 - Personnel Concerned - 1 copy
3. The OIC-Administrative Officer V (Human Resource Management Officer) is tasked to ensure the implementation of this Order and compliance with R.A. No. 6713.
4. Immediate dissemination of and strict compliance with this Memorandum are desired.

RAMIR B. UYTICO EdD, CESO III
Regional Director

ASD/PS/AGS/OFFICE MEMO - S. 2026 Submission of SALN FY 2026



Address: Batinguel, Dumaguete City, 6200
Telephone Nos:
Email Address: nir@deped.gov.ph
Website: [DepEd | Negros Island Region](http://DepEd Negros Island Region)



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ANNEX A

2025 SALN Form
Per CSC Resolution No. _____
Promulgated on _____

SWORN STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH

(As required by R.A. No. 6713)

COMPLIANCE FOR:

Assumption of office as of _____ Annual filing as of December 31, _____ Exit as of _____

DECLARANT:

(Family Name) (First Name) (M.I.)

POSITION:

AGENCY/OFFICE:

OFFICE ADDRESS:

SPOUSE:

(Family Name) (First Name) (M.I.)

POSITION:

AGENCY/OFFICE:

OFFICE ADDRESS:

**SPOUSES, WHO ARE BOTH PUBLIC OFFICIALS OR EMPLOYEES, MAY FILE THE SALN JOINTLY OR SEPARATELY.
THE DECLARANT SHALL CHECK THE APPROPRIATE BOX**

Joint Filing Separate Filing Not Applicable

IF WITH MULTIPLE MARRIAGES, INDICATE NAME(S) OF SPOUSES, OTHERWISE CHECK THE "NOT APPLICABLE" BOX.

Not Applicable

UNMARRIED CHILDREN BELOW EIGHTEEN (18) YEARS OF AGE LIVING IN DECLARANT'S HOUSEHOLD

NAME OF CHILD

AGE

ASSETS, LIABILITIES AND NETWORTHⁱⁱ

(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)ⁱⁱⁱ

1. ASSETS

a. Real Properties

DESCRIPTION (e.g. lot, house and lot, condominium, and improvements)	KIND (e.g. residential, commercial, industrial, agricultural and mixed use)	EXACT LOCATION	ASSESSED VALUE (As found in the Tax Declaration of Real Property, if available)	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
					YEAR	MODE	

Subtotal: _____

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	ACQUISITION COST/ AMOUNT

Subtotal: _____

TOTAL ASSETS: _____

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

NET WORTH: Total Assets less Total Liabilities = _____

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

(of Declarant / Declarant's spouse/ Unmarried Children Below Eighteen (18) years of Age Living in Declarant's Household)

I/ We do not have any business interest or financial connection.

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

RELATIVES IN THE GOVERNMENT SERVICE

(Within the Fourth Degree of Consanguinity or Affinity. Include also Bilas, Balae and Insoⁱⁱ)

I/ We do not know of any relative/s in the government service)

NAME OF RELATIVE	RELATIONSHIP	POSITION	NAME OF AGENCY/OFFICE AND ADDRESS

I hereby certify that these are true and correct statements of my assets, liabilities, net worth, business interests and financial connections, including those of my spouse and unmarried children below eighteen (18) years of age living in my household, and that to the best of my knowledge, the above-enumerated are names of my relatives in the government within the fourth civil degree of consanguinity or affinity.

I hereby authorize the Ombudsman or his/her duly authorized representative to obtain and secure from all appropriate government agencies, including the Bureau of Internal Revenue such documents that may show my assets, liabilities, net worth, business interests and financial connections, to include those of my spouse and unmarried children below 18 years of age living with me in my household covering previous years to include the year I first assumed office in government.

Date: _____

Signature of Declarant

Government Issued ID: _____
ID No.: _____
Date Issued: _____

Signature of Declarant

Government Issued ID: _____
ID No.: _____
Date Issued: _____

SUBSCRIBED AND SWORN to before me this _____ day of _____, affiant exhibiting to me the above-stated government-issued identification card.

(Person Administering Oath)

ⁱ Position, Agency, and Address shall only be declared if the spouse is a public official or employee.

ⁱⁱ Additional sheets may be used by the declarant, if necessary.

ⁱⁱⁱ Capital or paraphernal assets, and liabilities of the declarant's spouse, and properties of children below 18 years of age and living in the declarant's household shall be disclosed using the additional sheets provided.

^{iv} *Balae* refers to the parent of one's son or daughter-in-law; *Bilas* refers to a brother-in-law's wife or sister-in-law's husband; *Inso* refers to the appellation for the wife of an elder brother or male cousin.

ANNEX B

SALN Form AS-1 (Declarant)
 Per CSC Resolution No. _____
 Promulgated on _____

SWORN STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____
(Additional sheet/s for the declarant)

NAME: _____
 (Family Name) (First Name) (M.I.) POSITION: _____
 AGENCY/OFFICE: _____

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

DESCRIPTION (e.g. lot, house and lot, condominium and improvements)	KIND (e.g. residential, commercial, industrial, agricultural and mixed use)	EXACT LOCATION	ASSESSED VALUE (As found in the Tax Declaration of Real Property)	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
					YEAR	MODE	

Subtotal: _____

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	ACQUISITION COST/ AMOUNT

Subtotal: _____

TOTAL ASSETS: _____

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

TOTAL LIABILITIES: _____

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

ANNEX C

2025 SALN Form AS-2 (Spouse & Children)
Per CSC Resolution No. _____
Promulgated on _____

STATEMENT OF ASSETS, LIABILITIES AND NET WORTH

As of _____

(Additional sheet/s for the exclusive properties of the declarant's spouse and unmarried children below eighteen (18) years of age living in declarant's household)

NAME:

(Family Name)

(First Name)

(M.I.)

POSITION:

AGENCY/OFFICE: _____

ASSETS, LIABILITIES AND NET WORTH

1. ASSETS

a. Real Properties

DESCRIPTION (e.g. lot, house and lot, condominium and improvements)	KIND (e.g. residential, commercial, industrial, agricultural and mixed use)	EXACT LOCATION	ASSESSED VALUE (As found in the Tax Declaration of Real Property)	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
					YEAR	MODE	

b. Personal Properties

DESCRIPTION	ACQUISITION YEAR	ACQUISITION COST/ AMOUNT

2. LIABILITIES

NATURE	NAME OF CREDITORS	OUTSTANDING BALANCE

BUSINESS INTERESTS AND FINANCIAL CONNECTIONS

NAME OF ENTITY/BUSINESS ENTERPRISE	BUSINESS ADDRESS	NATURE OF BUSINESS INTEREST &/OR FINANCIAL CONNECTION	DATE OF ACQUISITION OF INTEREST OR CONNECTION

ANNEX D
List of Repository Agencies and Corresponding Public Officials and Employees

REPOSITORY AGENCY	PUBLIC OFFICIALS AND EMPLOYEES
National Office of the Ombudsman	<ul style="list-style-type: none"> • President • Vice President • Constitutional Officials which includes Chairpersons and Commissioners of: <ul style="list-style-type: none"> - Commission on Audit (COA) - Commission on Election (COMELEC) - Civil Service Commission (CSC) - Ombudsman and his Deputies
Secretary of the Senate	<ul style="list-style-type: none"> • Senators
Secretary of the House of Representatives	<ul style="list-style-type: none"> • Representatives (Congressmen/Congresswomen)
Clerk of Court of the Supreme Court	<ul style="list-style-type: none"> • Justices of the: <ul style="list-style-type: none"> - Supreme Court - Court of Appeals - Sandiganbayan - Court of Tax Appeals
Court Administrator	<ul style="list-style-type: none"> • Judges of the: <ul style="list-style-type: none"> - Regional Trial Court - Metropolitan Trial Court - Municipal Trial Court in Cities - Municipal Trial Court - Municipal Circuit Trial Court - Shari'a District Courts
Office of the President	<ul style="list-style-type: none"> • National executive officials, including, but not limited to the following: <ul style="list-style-type: none"> - Members of the Cabinet - Undersecretaries - Assistant Secretaries - Officials in the Foreign Service - Heads of Government Owned or Controlled Corporations with Original Charters and their Subsidiaries - Heads of State Colleges and Universities • Officers of the Armed Forces of the Philippines from the rank of Colonel or Naval Captain <ul style="list-style-type: none"> - Colonel/ Captain - Brigadier General/ Commodore - Major General/ Rear Admiral - Lieutenant General/ Vice Admiral - General/ Admiral • Officers of the Philippine National Police from the rank of Police Colonel (formerly Senior Superintendent): <ul style="list-style-type: none"> - Police Brigadier General (Chief Superintendent) - Police Major General (Director) - Police Lieutenant General (Deputy Director General) - Police General (Director General)

REPOSITORY AGENCY	PUBLIC OFFICIALS AND EMPLOYEES
<p><i>Cont.</i></p> <p>Office of the President</p>	<ul style="list-style-type: none"> Officers of the Bureau Jail Management and Penology, and Bureau of Fire Protection from the rank of Chief Superintendent: <ul style="list-style-type: none"> Chief Superintendent Director
<p>Deputy Ombudsman in their respective region (Luzon, Visayas or Mindanao)</p>	<ul style="list-style-type: none"> Regional officials and employees of the following offices: <ul style="list-style-type: none"> Departments, bureaus and agencies of the National Government Judiciary and Constitutional Commissions and offices Government Owned and/or Controlled Corporations with and without original charter, and their subsidiaries in the regions State Colleges and Universities Provincial elective officials elective officials and appointed officials/employees, such as: <ul style="list-style-type: none"> Governors Vice-Governors Sangguniang Panlalawigan Members City and Municipal elective officials and appointed officials/employees, such as: <ul style="list-style-type: none"> Mayors Vice-Mayors Sangguniang Bayan/Panlungsod Members Barangay Officials Officers of the Armed Forces of the Philippines (AFP) below the rank of colonel or naval captain <ul style="list-style-type: none"> Lieutenant Colonel/Lieutenant Commander Major/ Commander Captain/ Lieutenant Senior Grade 1st Lieutenant/ Lieutenant Junior Grade 2nd Lieutenant/ Ensign Other enlisted officers Officers of the Philippine National Police (PNP) below the rank of Police Colonel (Senior Superintendent) <ul style="list-style-type: none"> Police Lieutenant Colonel (Superintendent) Police Major (Chief Inspector) Police Captain (Senior Inspector) Police Lieutenant (Inspector) Other police officers (SPO4 to PO1) Officers of the Bureau Jail Management and Penology, and Bureau of Fire Protection below the rank of Chief Superintendent: <ul style="list-style-type: none"> Senior Superintendent Superintendent Chief Inspector Senior Inspector Inspector Other Jail/Fire officers (SJO4 to JO1/SFO4 to FO1)

REPOSITORY AGENCY	PUBLIC OFFICIALS AND EMPLOYEES
	<ul style="list-style-type: none"> • Officers of the Philippine Coast Guard (PCG) below the rank of Commodore <ul style="list-style-type: none"> - Captain - Commander - Lieutenant Commander - Lieutenant - Lieutenant Junior Grade - Ensign
Civil Service Commission	<ul style="list-style-type: none"> • All other officials and employees in the central/main/national offices of the following: <ul style="list-style-type: none"> - Departments, bureaus and agencies of the National Government - Judiciary and Constitutional Commissions and offices - Government owned and/or controlled corporations with and without original charters, and their subsidiaries in the regions • All other appointive officials and employees of the Legislature • All civilian personnel of the AFP • All other central officers (uniformed personnel) below the rank of Police Colonel (Senior Superintendent) as well as all non-uniformed personnel of the PNP. • All other central officers below the rank of Commodore as well as all civilian personnel of the PCG • All other central¹ officers below the rank of Colonel or Naval Captain as well as all civilian personnel of the AFP

¹ National headquarters

ANNEX E

CSC SALN Request Form
Revised 2025

Republic of the Philippines
CIVIL SERVICE COMMISSION
IBP Road, Constitution Hills, Quezon City

REQUEST FOR COPY OF STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN)

1. Name :	<i>Last Name</i>	<i>First Name</i>	<i>Middle Name</i>
2. Address:	<i>House No./Block No.</i>	<i>Street</i>	<i>Barangay</i>
	<i>City/Municipality</i>	<i>Province</i>	<i>Postal Code</i>
3. Position Title:			
4. Name of Agency/School:			
5. Address	<i>No. and Street</i>	<i>Barangay</i>	<i>City/Municipality</i>
6. Contact Number:			
7. Electronic Mail Address:			
8. Are you the declarant or his/her authorized representative?	<input type="radio"/> Declarant	<input type="radio"/> Authorized representative	<input type="radio"/> Third party

9. Indicate below the details of the SALN being requested:

	Name of Declarant	Office/Agency of Declarant	Year of SALN
1.			
2.			
3.			
4.			

10. Indicate the purpose/s of the request:

1.
2.
3.

11. Valid identification cards presented:

11.1. If requesting on behalf of an agency/organization or school, agency/school ID is required to be presented.

Government-Issued ID	Government-Issued ID	Agency/School ID (if applicable)
Issuing Agency	Issuing Agency	Issuing Agency
ID Number	ID Number	ID Number
Date Issued	Date Issued	Date Issued
Valid Until	Valid Until	Valid Until

12. Additional requirements:

12.1. If request is for research purposes:

- Endorsement letter from the school dean or any official of the organization concerned.

Name of signatory: _____

Contact number: _____

Email address: _____

12.2. If request is made by a representative

- Authorization letter from declarant
- Copy of valid ID of declarant

TO BE ACCOMPLISHED BY PROCESSOR:

SALN/s available

SALN/s not available

Recommendation:

Approval

Disapproval

Processed by: _____

REASON/S: _____

Action taken:

Approved

Disapproved

Name, Position and Signature _____

Number of SALN/s _____

Amount Paid _____

OR Number _____

Date _____

Released by: _____

Received by: _____

Republic of the Philippines
CIVIL SERVICE COMMISSION
IBP Road, Constitution Hills, Quezon City

UNDERTAKING OF REQUESTING PARTY

I, _____, with address at _____ swear
that the copies of the Statement of Assets, Liabilities and Net Worth (SALN) with the following details:

	Name of Declarant	Office/Agency of Declarant	Year of SALN
1.			
2.			
3.			
4.			

shall be used solely for the following purpose/s:

1. _____
2. _____
3. _____

I agree to comply with the following undertakings:

1. I shall not use nor disclose the abovementioned SALN/s for purposes contrary to morals, public policy or commercial purpose/s;
2. I shall not use nor disclose the abovementioned SALN/s for extortion purposes or for any purpose that will endanger the personal safety of the official or employee, and
3. I shall not disclose the name of declarant and its contents, nor lend, show or reproduce a photocopy of the same for distribution to other individuals/groups/organizations;
4. If I violate the terms and conditions of this undertaking, I understand that an action may be filed against me and that as a consequence, the Court may assess a penalty in an amount not to exceed Twenty Five Thousand Pesos (Php 25,000.00) pursuant to Section 11(d) of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees). In addition, the Civil Service Commission may separately file a legal action under applicable laws.

Requesting Party

Date



**STATEMENT OF ASSETS, LIABILITIES,
AND NET WORTH (SALN)**

Re: Omnibus Rules on the SALN

x-----x

Number: 2500632

Promulgated: 25 June 2025

RESOLUTION

WHEREAS, Section 17, Article XI of the 1987 Philippine Constitution requires public officers and employees to submit upon assumption to the office and during such period as may be required by law, a declaration under oath of their assets, liabilities, and net worth;

WHEREAS, the requirement on the filing of the SALN within thirty (30) days after assumption of office, on or before April 30 of every year thereafter, and within thirty (30) days after separation from the service is likewise found in Section 8 of Republic Act (R.A.) No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees);

WHEREAS, Section 12 of R.A. No. 6713 provides that the Civil Service Commission (CSC) shall have the primary responsibility for the administration and enforcement of the said law, and the authority to promulgate rules and regulations necessary to carry out its provisions;

WHEREAS, the CSC issued the following Resolutions governing the accomplishment and filing of, as well as access to, the SALN:

1. **Resolution No. 1100356 dated 15 March 2011** on the rules on access to SALN;
2. **Resolution No. 1300173 dated 24 January 2013** providing the guidelines for filling out the SALN Form;
3. **Resolution No. 1300174 dated 24 January 2013** updating the provision on review and compliance procedure of the SALN;
4. **Resolution No. 1500088 dated 23 January 2015** clarifying the disclosure of real property and the proper offices or agencies before which public officials and employees shall file their respective SALNs; and
5. **Resolution No. 2400263 dated 05 April 2024** adopting additional guidelines in the filing and submission of the SALN, particularly the use of electronic signature in the SALN, online oath-taking, online filing or submission, and the procedure in the submission to repository agencies of the SALN for the 2023 SALN compliance, in recognition of the importance of the digitalization of its processes;

Bawat Kawani, Lingkod Bayani

WHEREAS, issues and concerns on the SALN were raised during the implementation of the foregoing Resolutions; and

WHEREAS, there is a need to update, consolidate, and harmonize all the existing rules and regulations of the CSC regarding the accomplishment, filing procedure, and submission of, and access to the SALN;

WHEREFORE, the Commission **RESOLVES** to **ADOPT** the attached Omnibus Rules on the SALN together with its annexes to be used in the filing of the SALNs upon its effectivity.

Quezon City.


07ESIGCMBY
06232025
ATTY. MARILYN B. YAP
Chairperson


2025.06.19
14:42:20 +08'00'
ATTY. RYAN ALVIN R. ACOSTA
Commissioner


Digitally signed by Pangulayan
Luis Melirrando Calano
Date: 2025.06.19 16:53:54
+08'00'
ATTY. LUIS MEIRRADO C. PAÑGULAYAN, CESO I
Commissioner

Attested by:

For: 
KATHERINE LIMARE-DELMORO
Director IV
Commission Secretariat and Liaison Office

Digitally signed by Sison
Tina Katharine Lim
Date: 2025.06.25 15:19:42
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