



Republic of the Philippines
Department of Education
Region XI
SCHOOLS DIVISION OF DIGOS CITY
Digos City

OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT

DIVISION MEMORANDUM

OSDS-2026- 074

To : ASSISTANT SCHOOLS DIVISION SUPERINTENDENT
CHIEF EDUCATION SUPERVISORS
PUBLIC SCHOOLS DISTRICT SUPERVISORS
EDUCATION PROGRAM SUPERVISORS
SECTION AND UNIT HEADS
ELEMENTARY AND SECONDARY SCHOOL HEADS
SCHOOLS DIVISION OFFICE PERSONNEL
SCHOOLS PERSONNEL - TEACHING AND NON-TEACHING

Subject : Submission Statement of Assets, Liabilities and Net Work (SALN)

Date : March 10, 2026

1. Pursuant to the Civil Service Commission Resolution Number 2500632 promulgated on 25 June 2025 title: “**STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN), Re: Omnibus Rules on the SALN,**” personnel of this Schools Division Office (SDO) are directed to submit their duly accomplished and subscribed SALN on or before **March 31, 2026** to the Administrative Section.
2. Rule II, Section 6 (**Form**) of the Omnibus Rules provided that the “*declarant shall use the appropriate 2025 SALN for and the following additional sheets as prescribed by the CSC:*”
 - 2.1. 2025 SALN Form AS-1 (Declarant).
 - 2.2. 2026 SALN Form AS-2 (Spouse and Children).”
3. Rule II, Section 9 (**Joint and Separate Filing**) emphasized that “*Spouses, who are both public officials and employees, shall have the option to file their SALN either jointly or separately, except as others provided in this Rules. The choice shall be indicated in their respective SALNs.*”
4. Important provision to be mindful of is Rule II, Section 7 (**When to File**) particularly letter “**b**” which provides that “*On or before April 30 of every year thereafter, statements of which must be reckoned from December 31 of the preceding year.*” Three (3) copies shall be submitted to the HRMO.
5. Upon submission of the subscribed SALNs from each school, a **Certification** to be signed by the Review and Compliance Committee (RCC) shall be placed on top of the SALN with the **Summary List of Filers and Certification** as to who failed to submit the SALN **signed** by the **School Head**. After the Schools Division Office’s Review and Compliance Committee acted on the SALNs, the same shall be returned to the schools for the school-based submission of the SALN to the Repository Agency or the Ombudsman.
6. For immediate dissemination and strict compliance.

DepEd Schools Division of Digos City

RECORDS SECTION

RELEASED

DATE: 11 MAR 2026 TIME: 1:30pm

BY: _____


MELANIE P. ESTACIO, PhD, CESO VI
Schools Division Superintendent





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

Re: Omnibus Rules on the SALN

Number: 2500632

Promulgated: 25 June 2025

x-----x

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.

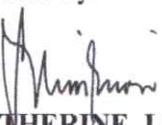
Quezon City.


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ATTY. MARILYN B. YAP
Chairperson


2025.06.19
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ATTY. RYAN ALVIN R. ACOSTA
Commissioner


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

Attested by:

For: 
Digitally signed by Sison
Tina Katharine Lim
Date: 2025.06.25 15:19:42
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KATHERINE LIMARE-DELMORO
Director IV
Commission Secretariat and Liaison Office



post p/c.

Re: Review and Compliance Committee
for the Statement of Assets, Liabilities
and Net Worth (SALN)

Number: 1300455

Promulgated: 04 MAR 2013

X-----X

RESOLUTION

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

WHEREAS, Section 8 of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) requires the declarant *"to accomplish and submit declarations under oath of, and the public has the right to know, their assets, liabilities, net worth and financial and business interests including those of their spouses and of unmarried children under eighteen (18) years of age living in their households;"*

WHEREAS, Section 12 of Republic Act No. 6713 provides that the Civil Service Commission shall have the primary responsibility for its administration and enforcement, and the authority to promulgate rules and regulations necessary to carry out its provisions;

WHEREAS, Section 10 of Republic Act No. 6713 provides that the designated committees of the House of Congress and heads of agencies of the executive and judicial department shall establish procedures for the review of the SALN and determine if the same has been submitted on time, complete and in proper form. and render opinion interpreting the provisions on review and compliance procedure in the filing thereof;

WHEREAS, CSC Resolution No. 060231 dated February 1, 2006, amended and clarified Rule VIII of the Rules Implementing Republic Act No. 6713 on the review and compliance of the SALN wherein officials who are authorized to establish review and compliance procedure in the legislative, executive and judicial departments of the government were identified;

WHEREAS, the Commission recognized the need to amend and clarify the persons authorized to review and evaluate the submitted SALNs.

Certified True Copy:

[Signature]
SEYMOUR M. FAJARDES
Chief, Personnel Services and
Compliance Department & Liaison Office

In a Race to Serve: Responsive, Accessible, Courteous and Effective Public Service

IN VIEW OF THE FOREGOING, the Commission **RESOLVES** to adopt the following guidelines in the review and compliance procedure in the filing and submission of the SALN:

1. Every office/agency shall have a Review and Compliance Committee, which shall be composed of one (1) Chairman and two (2) members;
2. The Review and Compliance Committee shall be designated and authorized by the head of agency to receive the SALN and to evaluate if the same has been submitted on time, complete and in proper form.
3. The Review and Compliance Committee shall prepare a list of the following employees, in alphabetical order, to the head of agency, copy furnished the Civil Service Commission, on or before May 15 of every year:
 - a. Those who filed their SALNs with complete data;
 - b. Those who filed their SALNs but with incomplete data; and
 - c. Those who did not file their SALNs.

Quezon City.


FRANCISCO T. DUQUE III
Chairman

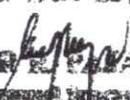

ROBERT S. MARTINEZ
Commissioner

VACANT
Commissioner

Attested by:


DOLORES B. BONIFACIO
Director IV
Commission Secretariat and Liaison Office

AGR/X36/X51/j195

Certified True Copy:

SEYMOUR R. PARES
Chief Personnel Officer
Commission Secretariat and Liaison Office