



Republic of the Philippines
Department of Education
Region III
SCHOOLS DIVISION OF PAMPANGA

February 2, 2026

DIVISION MEMORANDUM
No. 077, s. 2026

**FILING OF STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN)
ENDING DECEMBER 31, 2025**

To: Assistant Schools Division Superintendents
Division Chiefs
Functional Unit Heads
Education Program Supervisors
Public Schools District Supervisors
Public Elementary and Secondary School Heads
Teaching and Non-Teaching Personnel
All Others Concerned

1. As provided under Section I (d) Rule VII on Public Disclosure of RA 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, this Office hereby requires all Teaching, Related-Teaching, and Non-Teaching employees to submit their Statement of Assets Liabilities and Net Worth (SALN) ending December 31, 2025.
2. The C.Y. 2025 SALN shall be submitted in two (2) original copies and an electronic copy saved in USB to the **PERSONNEL UNIT on or before February 20, 2026**.

A. Hard Copy

- 1) Notarized SALN or duly administered by an authorized administering officer per D.M. No. 514, s. 2022 dated October 25, 2022, **SALN Form (Revised 2025)** in two (2) original copies.
 - *One copy for filing in the Ombudsman*
 - *One copy for filing in the Division*
- 2) Transmittal Letter (Enclosure A) - all original
 - *One copy for Ombudsman*
 - *One copy for Division*
- 3) Summary List of Filers (Enclosure B) - all original
 - *One copy for Ombudsman*
 - *One copy for Division*
- 4) SALN Certification (Enclosure C) - all original
 - *One copy for Ombudsman*
 - *One copy for Division*

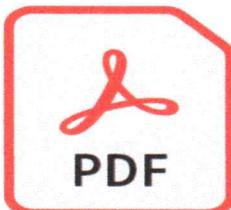


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B. Electronic Copy

- 1) One folder per School:
 - Folder Filename: **SALN_SCHOOLID_SCHOOLNAME_ENDING 2025**
- 2) Electronic copies of the SALNs must be in PDF format, individually saved per declarant, and alphabetically arranged.
 - Scanned SALN Filename: **SALN of LASTNAME, FIRST NAME M.I.**

Example:



SALN of DELA CRUZ, JUAN A.

- 3) Per School, all files must be saved in a Universal Serial Bus (USB) flash drive using the prescribed file name.
- 4) Transmittal Letter (Enclosure A) in **.xlsx or .xls format** (Excel format) and **.pdf** format with the signature of the school head.
- 5) Summary List or Filers (Enclosure B) in **.xlsx or .xls format** (excel format) signed by the AO II or personnel-in-charge in preparing the SALN Report and certified correct by the School Head.
- 6) SALN Certification (Enclosure C) in **.pdf** format

3. For the purpose of accomplishing the Statement of Assets, Liabilities, and Net Worth (SALN) and as prescribed by law, the following authorities are allowed to administer the oath of SALN form to wit:

- Notary Public
- Barangay Chairman
- Other Officers Authorized to Administer Oath

4. **School Heads are directed to review the SALNs of the teachers/personnel under their supervision for deficiencies before they are submitted to the Division HRMO II, not later than February 20, 2026.**

5. The following additional guidelines shall be adhered to upon submission of the signed SALNs from the Schools to the Division Office:

- 1) SALN should be filed:
 - Within thirty (30) days after the assumption of Office;
 - On or before April 30 of every year thereafter; and
 - Within thirty (30) days after separation from the service
- 2) In case of joint filing, both employees shall submit their copies of signed SALN to their respective schools/agencies;



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- 3) Employees who did not submit their SALN ending December 31, 2025, shall also be included in the transmittal (Enclosure A).
- 4) Accomplish an additional sheet/s for the exclusive properties of the declarant's spouse and unmarried children below eighteen (18) years of age living in the declarant's household)
- 5) Names of teachers/personnel in the transmittal letter (Enclosure A) shall be arranged in alphabetical order.
- 6) Submission of SALN will be per District for the Elementary Schools and per School for the Secondary Schools.

6. Templates for the **Transmittal Letter, Summary List of Filers, SALN Certification of the School, SALN Forms, SALN FAQs, SALN Legal Bases, and special instructions** can be downloaded at this link: <https://tinyurl.com/SDOPSALN2025Filing>.

7. Further, be reminded that failure of an official or employee to submit his/her duly accomplished SALN is punishable under Rule 10, Section 50, Item D, Paragraph 8 of the 2017 Rules on Administrative Cases in the Civil Service, with the following penalties:

1st - Suspension for one (1) month and one (1) day to six (6) months

2nd - Dismissal from the service

8. Timely filing/submission of SALN is also required for the Performance-Based Bonus (PBB) grant.

9. For information, wide dissemination, and 100% compliance.


ROMEO M. ALIP, PhD, CESO V
Schools Division Superintendent

Encl.: As stated

AOAS/02-005-2026

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