



Republic of the Philippines  
**Department of Education**  
REGION VIII  
SCHOOLS DIVISION OF BILIRAN

January 28, 2026

DIVISION MEMORANDUM  
No. 046, s. 2026

**SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES, AND  
NETWORTH (SALN) FOR CY 2025**

To: OIC - Asst. Schools Division Superintendent  
Chief Education Supervisors  
Public Schools District Supervisors  
Public Elementary and Secondary School Heads  
All SDO Personnel  
This Division

1. As mandated, all government officials and employees shall file their Statement of Assets, Liabilities, and Networth (SALN) every year.
2. All Division, District, and School Officials and employees are reminded to submit a notarized Statement of Assets, Liabilities, and Networth as of December 31, 2025 using the new SALN forms **to the Division Office Records Section on or before March 31, 2026.**
3. To facilitate an orderly and timely submission of the SALN, the Public Schools District Supervisors and Secondary School Heads shall create a Review and Compliance Committee to check the correctness and completeness of the submission of the SALNs by District and Secondary School respectively.
4. The Review and Compliance Committee shall do the following:
  - 4.1. Submit **two (2) original copies of notarized SALN**, segregated into Ombudsman copy and Division Office file copy by Elementary District and Secondary schools including the autonomous schools.
  - 4.2. Submit **electronic copies of scanned notarized SALN in portable document format (pdf)** with filename: SALN lastname, firstname, middle initial (ex. **SALN DelaCruz, JuanP**)
  - 4.3. Refer to CSC guidelines in filing SALN and use long size bond paper only.
  - 4.4. Submit to the Division Office Records Section with **three (3) copies of Summary List of Filers** together with the **Certification signed by the Review and Compliance Committee**. Late filers are advised to submit directly to the Office of the Ombudsman, Tañon



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5. Non-submission of SALN to the Office of the Ombudsman is a violation of Section 8 of RA No. 6713 punishable by suspension of one (1) month and one (1) day up to six (6) months for the first offense and dismissal from service for the second offense.
6. Attached are the new SALN forms (Revised 2025), Omnibus Rules on SALN, Frequently Asked Questions for your reference.
7. Immediate and wide dissemination, of and strict compliance with this Memorandum are desired.



**ROBERTO N. MANGALIMAN PhD, CESO VI**  
Schools Division Superintendent /L

Reference: As stated

Attachment: new SALN Form (Revised 2025)  
Omnibus Rules on SALN  
Frequently Asked Questions



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