

January 09, 2026

**DIVISION MEMORANDUM**

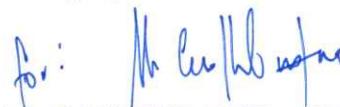
**No. 034, s. 2026**

**ADOPTION AND IMPLEMENTATION OF THE 2025 STATEMENT OF ASSETS,  
LIABILITIES, AND NET WORTH (SALN) FORM AND  
THE OMNIBUS RULES ON THE SALN**

To: ASST. SCHOOLS DIVISION SUPERINTENDENT  
CHIEF, CURRICULUM IMPLEMENTATION DIVISION (CID)  
CHIEF, SCHOOLS GOVERNANCE AND OPERATIONS DIVISION (SGOD)  
ALL DIVISION SECTION/UNIT HEADS  
ALL DIVISION OFFICE PERSONNEL  
ALL SCHOOL HEADS/ADMINISTRATORS  
ALL SCHOOL TEACHING AND NON-TEACHING PERSONNEL  
All Others Concerned  
This Division

1. The Civil Service Commission (CSC), through CSC Resolution No. 2500632 promulgated on 25 June 2025, has adopted the Omnibus Rules on the Statement of Assets, Liabilities, and Net Worth (SALN), including the prescribed 2025 SALN Form, its additional sheets, and annexes. These rules consolidate, update, and harmonize all previous issuances governing the accomplishment, filing, review, and access to the SALN, and shall take effect upon publication and until superseded.
2. In view of these developments, the Schools Division Office emphasizes that all public officials and employees under this Division are now required to use the 2025 SALN Form for SALN compliance beginning with SALNs filed upon assumption to office, the annual filing covering December 31 of each year, and the SALN for personnel who are leaving government service. The newly issued forms replace all prior versions, including the 2015 Revised SALN Form. However, during the transition period defined by the CSC, employees who filed SALNs earlier in 2025 using the old form due to assumption or exit from service may still be considered substantially compliant, in accordance with the rules.
3. Furthermore, this Memorandum emphasizes the mandatory use of the 2025 SALN Form, SALN Form AS-1 (Declarant), SALN Form AS-2 (Spouse & Children), and Annexes A-E, and provides guidance to all personnel of the Schools Division of Dipolog City regarding updated requirements, procedures, and compliance responsibilities.
4. For details, references and downloadable template, please visit this site: <https://csc.gov.ph/downloads/category/224-statement-of-assets-liabilities-and-net-worth-saln-form>
5. All personnel must submit their SALN to the HRMO following existing filing schedules for assumption, annual submission, and separation from service. The HRMO and the Review and Compliance Committee shall apply the updated compliance procedures, including review of completeness and correctness, facilitation of corrections, and transmittal to the CSC within the prescribed periods.

6. School heads and section heads are directed to disseminate this guidance immediately and ensure that all personnel complete their SALNs accurately and in accordance with the 2025 Omnibus Rules. The Division underscores the obligation of every public servant to provide truthful declarations as required by Republic Act No. 6713.
7. Immediate dissemination of this Memorandum is highly desired.



**MA. LIZA R. TABILON, EdD., CESO V**

Schools Division Superintendent  
Office of the Schools Division Superintendent

Encl.: none

Reference: as stated

To be indicated in the Perpetual Index  
under the following subjects:

SALN  
Administrative Compliance

Civil Service Commission  
Personnel Records

ADC/20260109-DM-SALN  
January 09, 2026