DRN: III-FO-HRMDD-PAS-A-COMM-26-01-02268-S

MEMORANDUM

TO	:	**ALL PERMANENT, CASUAL AND CONTRACTUAL EMPLOYEES**
FROM	:	**THE REGIONAL DIRECTOR**
SUBJECT	:	**FILING OF SWORN STATEMENT OF ASSETS, LIABILITIES, AND NET WORTH (SALN) AS OF DECEMBER 31, 2025**
DATE	:	**12 JANUARY 2026**

The Section 17, Article XI of the 1987 Philippine Constitution and Section 8 of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees) mandate all public officers and employees to submit a declaration under oath of their assets, liabilities, and net worth.

The Civil Service Commission (CSC), as the primary agency responsible for the enforcement of this law, recently promulgated **Resolution No. 2500632 (Omnibus Rules on the SALN)** on June 25, 2025. This Resolution updates, consolidates, and harmonizes all existing rules regarding the accomplishment, filing, and submission of the SALN.

In view of the foregoing and to ensure the timely review by the Review and Compliance Committee prior to submission to the Office of the Ombudsman, all Permanent, Casual and Contractual personnel are hereby instructed to submit their respective SALN and comply with the following:

- **Format:** Employees shall accomplish the **latest prescribed SALN form** with complete, true, and accurate information *(Legal size of bond paper)*. Please submit **four (4) original copies** of the sworn statement.
- **Submission Deadline:** All SALN forms must be submitted to the Personnel Administration Section on or before **January 31, 2026.**
- **Form Details:** Ensure all sections are completed, including:
  - Assets (Real and Personal Properties).
  - Liabilities and Net Worth.
  - Business Interests and Financial Connections.
  - Relatives in the Government Service within the fourth degree of consanguinity or affinity.
- **Digitalization:** In accordance with CSC Resolution No. 2400263, the use of electronic signatures and online filing procedures is recognized to support the digitalization of processes.

All personnel are reminded that **non-filing, late filing, or submission of an incomplete or improperly accomplished SALN** shall be a ground for the initiation of **administrative disciplinary action**, in accordance with CSC rules and other applicable laws. Likewise, per the Inter-Agency Task Force guidelines, officials and

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employees who fail to submit their SALN shall **not be entitled to receive the Performance-Based Bonus (PBB)**.

Further, heads of offices and supervisors are enjoined to **ensure full compliance** of personnel under their supervision.

For strict compliance.

DIR. VENUS F. REBULDELA

AALB/JVCM/JDDQ/129

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:[i] _____
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 NETWORTH[ii]

(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: _____

_____
Signature/ Initial of Declarant

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 Inso[iv])

❑ *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: _____ **POSITION:** _____
(Family Name) (First Name) (M.I.) **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: _____ **POSITION:** _____
(Family Name) (First Name) (M.I.) **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