



Republic of the Philippines
Department of Education
Region V
SCHOOLS DIVISION OF SORSOGON

- a. Certification duly signed by the Schools/ District SALN Review and Compliance Committee
- b. Summary of List of Filers in alphabetical order
- c. Certification for those who failed to submit the SALN as of December 31, 2025
4. The electronic SALN must be in PDF, with a folder name per school (Name of School) e.g. **Rizal Elementary School** and the file name per SALN should be; SALN of (First Name Middle Initial Surname Complete Title of Position) e.g. **SALN of JUAN M. DELA CRUZ Teacher I** . All electronic copies shall be uploaded as an encrypted file (zip file, RAR file, etc.) at the link below:
1st Congressional District Schools- https://bit.ly/saln2025_1stdistrict
2nd Congressional District Schools- https://bit.ly/saln2025_2nddistrict
5. ALS Coordinators, Mobile Teachers, Education Program Specialists, Project Development Officers, and School Nurses shall submit their copy of SALN in their respective District Offices.
6. Immediate and strict compliance thereof of this Memorandum is desired.


JOSE L. DONCILLO, CESO V
Schools Division Superintendent



Republic of the Philippines
Department of Education
Region V
SCHOOLS DIVISION OF SORSOGON

Office of the Schools
Division Superintendent

January 26, 2026

DIVISION MEMORANDUM

No. 35 s. 2026

**SUBMISSION OF 2025 SWORN STATEMENT OF ASSETS LIABILITIES
AND NETWORTH (SALN)**

TO: Assistant Schools Division Superintendent
Division Chiefs and Unit Heads
Public Schools District Supervisors
School Heads of Elementary and Secondary
Teaching and Non-Teaching Personnel
All Others Concerned

1. Pursuant to Sec. 8, of R.A. 6713, the Code of Conduct & Ethical Standard for Public Officials and Employees, all officials and employees are required to file under oath their Statement of Assets, Liabilities and Net Worth as of December 31, 2025.
2. In line with this directive, all permanent teaching, teaching related and non-teaching personnel, including those on leave of absence but still in service as of December 31, 2025, must file their SALN using the prescribed form (as Enclosed).
3. All schools and districts are required to submit the consolidated 2025 SALN Form to the Records Section on or before March 31, 2026 in two (2) hard copies in separate folder and a **soft copy/ electronic file** with other required requirements duly evaluated by the school/ district AO II as to completeness, proper formatting and timelines of submission:

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*¹)

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

Signature of Declarant

Government Issued ID: _____
ID No.: _____
Date Issued: _____

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)

¹ Position, Agency, and Address shall only be declared if the spouse is a public official or employee.

² Additional sheets may be used by the declarant, if necessary.

³ Capital or parapernal 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.

⁴ *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.

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:

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 NETWORTHⁱⁱ

(Including those of the spouse and unmarried children below eighteen (18) years of age living in declarant's household)ⁱⁱ

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: _____