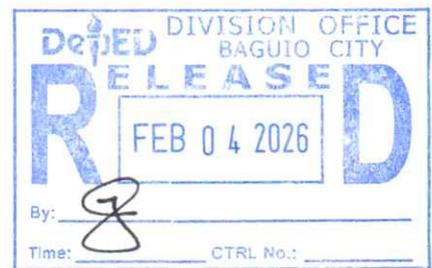




Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY



February 04, 2026

DIVISION MEMORANDUM

No. **098-2026**

**FILING/SUBMISSION OF STATEMENT OF ASSETS, LIABILITIES AND NETWORTH
(SALN) FOR CALENDAR YEAR 2025**

To: SDO Personnel
Public School Heads
School Teaching and Non-Teaching Personnel
All Others Concerned

1. In accordance with the Implementing Rules and Regulations of Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees), all officials and employees are hereby directed to submit their duly accomplished, originally signed, and notarized Statement of Assets, Liabilities and Net Worth (SALN) as of December 31, 2025 **on or before March 1, 2026.**

2. Each school shall establish a Review and Compliance Committee (RCC), and upload the designation to the link: <https://acesse.one/69IYq>. Failure of the School Head to constitute the RCC shall constitute Simple Neglect of Duty, punishable by suspension for the first offense and dismissal from the service for the second offense.

- a. The RCC is composed of the following:
 - i. Chairperson: School Head
 - ii. Members: Head Teacher and Faculty Member
 - iii. Secretariat: Administrative Officer
- b. Functions of the committee:
 - i. Receive SALNs and evaluate if they are submitted on time, complete, and in proper form
 - ii. Prepare a list of employees in alphabetical order (compliant, incomplete, or not filed) and submit it to **Ms. Alona Imper** at the Division Office Personnel Unit.
- c. Submission Requirements
 - i. Submit two (2) copies of the SALN (2025 SALN Form), printed back-to-back on long bond paper. Place one copy in a folder labeled "School Name – Ombudsman’s Copy." Place the other copy in a folder labeled "School Name – 201 File." **Example: Adiwang ES – Ombudsman Copy / Adiwang ES – 201 File**
 - ii. Transmittal listing the names and positions of employees reflecting their status of submission (*see Annex A*)
 - iii. RCC Certification confirming that SALNs were reviewed for timeliness, completeness, and proper form (*see Annex B*)



Address: 82 Military Cutoff Rd, Baguio, Benguet, 2600

Telephone No.: (074) 665-1231

Email Address: baguio.city@deped.gov.ph



DepEd Tayo Baguio City



<https://depedpines.com>



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3. Filing Instructions for Declarants
 - a. Accomplish all applicable entries; mark “**N/A**” where not applicable
 - b. All pages shall be numbered and signed or initialed by the declarant
 - c. The form may be handwritten, computerized, or typewritten, provided entries are legible and signatures are original
 - d. Each employee shall submit three (3) original copies for:
 - i. 1st copy - Ombudsman (via RCC)
 - ii. 2nd copy - 201 File
 - iii. 3rd copy - Personal copy
4. SALNs shall be submitted to the **School Administrative Officer** for school personnel, and to **Ms. Alona Imper** for the Division Personnel.
5. Failure to submit or correct the SALN in accordance with the RCC shall be punishable by suspension pursuant to Section 8 of R.A. No. 6713.
6. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.

SORAYA T. FACULO PhD, CESO V
Schools Division Superintendent

OSDS/AS/Personnel/ecf



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ANNEX A

The Deputy Ombudsman for Luzon
3rd Floor Ombudsman Bldg., Agham Road
Diliman, Quezon City

Sir/Madam:

In compliance with the Section 8 of the RA 6713, I am submitting the duly accomplished Statement of Assets, Liabilities and Networth (SALN) of teaching and non-teaching personnel of <<**NAME OF SCHOOL**>> for the Calendar Year 2025, to wit:

List of Compliant Officials/Employees:

NO	NAME	POSITION	REMARKS
1	SURNAME, NAME, MI.		

List of Non-Compliant Officials/Employees

NO	NAME	POSITION	REMARKS
1	SURNAME, NAME, MI.		

List of Officials/Employees who did not File

NO	NAME	POSITION	REMARKS
1	SURNAME, NAME, MI.		

Truly yours.

Name and Signature

School Administrative Officer

INSTRUCTIONS:

- 1. Signatory must be the School Administrative Officer**
- 2. Enumeration of names should be on a Last Name basis and should be alphabetically arranged**
- 3. In case of joint filing wherein the declarant or spouse is from other office, indicate the full name of office in the REMARKS**
- 4. When submitting entry and/or exit SALN, indicate the same in the transmittal/endorsement. Complete all entry and/or text SALNs separately from annual SALN submission**



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ANNEX B

CERTIFICATE OF COMPLIANCE
 SALN Submission/Filing

This is to certify that <<**number of employees who submitted SALN**>> out of <<**total number of warm bodies in the school**>> employees completed and filed their Statement of Assets, Liabilities and Net Worth (SALN) for Calendar Year 2025 as reflected below:

NAME OF SCHOOL	NO. OF EMPLOYEES	NO. OF EMPLOYEES WITH DULY ACCOMPLISHED AND SUBMITTED SALN	PERCENTAGE OF COMPLIANCE

This school has forwarded/filed all SALNs with the appropriate receiving entity in accordance with RA 6713 and its Implementing Rules and Regulations.

This also attests that the submission of school has substantially complied with the minimum requisites for content and formalities prescribed under Republic Act 6713 and its implementing Rules and Regulations, which are as follows:

- a. Basic Information
- b. Assets (Real Properties and Personal Properties)
- c. Liabilities
- d. Net Worth
- e. Financial Connections and Business Interests
- f. Relatives in the Government

Lastly, this certifies that this agency has already executed appropriate actions against those who failed to comply with RA 6713 and have no justifiable reason not to comply.

IN WITNESS WHEREOF, I have hereunto affixed my signature on the ____ day of _____, 2026 at Baguio City, Philippines.

Name and Signature
 Chairman – Review and Compliance Committee

Name and Signature
 Member

Name and Signature
 Member

Name and Signature
 Member



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 householdⁱⁱⁱ)

1. ASSETS

a. Real Properties

DESCRIPTION <small>(e.g. lot, house and lot, condominium, and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property, if available)</small>		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: _____

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

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)

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.

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 <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		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

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 <small>(e.g. lot, house and lot, condominium and improvements)</small>	KIND <small>(e.g. residential, commercial, industrial, agricultural and mixed use)</small>	EXACT LOCATION	ASSESSED VALUE	CURRENT FAIR MARKET VALUE	ACQUISITION		ACQUISITION COST
			<small>(As found in the Tax Declaration of Real Property)</small>		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