

# INSTRUCTIONS

## WHO SHALL FILE

All public officials and employees, except those who serve in an honorary capacity, laborers and casual or temporary workers, shall file in three (3) copies under oath their Statements of Assets, Liabilities and Net Worth, Disclosure of Business Interests and Financial Connections including those of their spouses and unmarried children under eighteen (18) years of age living in their households, and Disclosures of Relatives in the Government. Married couples who are public officials or employees may file the required statements jointly or separately.

## WHEN TO FILE

1. Within thirty (30) days after assumption of office, statements of which must be reckoned as of his first day of service;
2. On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; or
3. Within thirty (30) days after separation from the service, statements of which must be reckoned as of his last day of office.

## WHERE TO FILE

Official/Employee	Office Where to File
President, Vice-President and members of Constitutional Commissions and Offices	National Office of the Ombudsman
Senators	Secretary of the Senate
Congressmen	Secretary General of the House of Representatives
Justices of the Supreme Court and Court of Appeals, Sandiganbayan	Clerk of Court of the Supreme Court
Judges – Regional Trial Court, Metropolitan Circuit Trial Court, Municipal and Special Courts	Court Administrator
National executive officials such as Members of the Cabinet, Undersecretaries and Assistant Secretaries, including the foreign service and heads of government-owned or controlled corporations with original charters and their subsidiaries and state colleges and universities	Office of the President, Republic of the Philippines
Regional and local officials and employees, both appointive and elective, including other officials and employees of government-owned or controlled corporations and their subsidiaries and state colleges and universities	Deputy Ombudsman in their respective regions
Officers of the Armed Forces from the rank of Colonel or Naval Captain	Office of the President, Republic of the Philippines
Officers of the Armed Forces with ranks below those mentioned above	Deputy Ombudsman in their respective regions
All other public officials and employees not mentioned above	Civil Service Commission

## DEFINITION OF TERMS

Real Properties	- refer to lands (residential, commercial, agricultural, etc.), houses and buildings (apartments, townhouse, etc.) together with improvements
Improvements	- connotes valuable additions of betterment on real property which enhance its value.
Assessed Value	- the appraisal or assessment of real property made by the City, Provincial or Municipal Assessor
Current Fair Market Value	- means the actual value, that is, the fair value of the property between one who wants to purchase and one who wants to sell it
Personal Properties	- properties for personal use such as cash in banks, cash on hand, jewelry, appliances, furniture and fixtures, books, cards, stocks, bonds, and the like
Kind – brief description of the property, e.g.	
real property	- Farmland, residential house, etc.
personal property	- car: 1978 model, Toyota
Mode of Acquisition	- manner by which the property is acquired, e.g. inheritance, donation, purchase, etc.
Creditor	- person, group of persons or Company to whom one is indebted or to whom payment is due, e.g. GSIS for loans, PhilAm for insurance, rent
Nature of Business Interest	- refers to business interest whether as proprietor, investor, owner, partner, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant or adviser, financial or business consultant, accountant, auditor and the like
Relatives in the fourth degree of consanguinity and affinity	- refer to spouse, parents, brothers and sisters and their spouses, nephews and nieces and their spouses, first cousins and their spouses, bilas, inso, balae, step parents, half brothers and half sisters and their spouses