

Republic of the Philippines Supreme Court

Manila

FIRST DIVISION

OFFICE OF THE OMBUDSMAN,

G.R. No. 225669

Petitioner,

Present:

- versus -

GESMUNDO, C.J., Chairperson, CAGUIOA, INTING, GAERLAN, and DIMAAMPAO, JJ.

LILAH YMBONG RODAS,

Respondent.

Promulgated:

MAR 2 3 2022

DECISION

GAERLAN, J.:

This is a Petition for Review on *Certiorari*¹ under Rule 45 of the Rules of Court, as amended, assailing the Decision² dated October 29, 2015 and Resolution³ dated June 20, 2016 of the Court of Appeals (CA) in CA-G.R. SP No. 06453. The assailed issuances reversed and set aside the Decision⁴ dated August 28, 2009 and Order⁵ dated October 13, 2011, issued by the Office of the Ombudsman (Ombudsman) in OMB-V-A-08-0077-C, which found respondent Lilah Ymbong Rodas (respondent) guilty of Serious Dishonesty and meting upon her the penalty of dismissal from the service. Instead, the CA found respondent guilty of simple negligence and ordered her suspension from office without pay for a period of one (1) year.

¹ Rollo, pp. 32-49.

Id. at 53-67. Penned by Associate Justice Marie Christine Azcarraga-Jacob with Associate Justices Pamela Ann Abella Maxino and Marilyn B. Lagura-Yap concurring.

Id. at 70-72. Penned by Associate Justice Marilyn B. Lagura-Yap with Associate Justices Pamela Ann Abella Maxino and Germano Francisco D. Legaspi concurring.

Id. at 81-101. Rendered by Graft Investigation & Prosecution Officer I Alfred Yann G. Oguis, reviewed by Acting Director-EIO Samuel S. Malazarte, recommended for approval by Deputy Ombudsman for Visayas Pelagio S. Apostol and, ultimately, approved by Acting Ombudsman Orlando C. Casimiro.

Id. at 128-132. Rendered by Graft Investigation & Prosecution Officer I Alfred Yann G. Oguis, recommended for approval by Assistant Ombudsman Virginia Palanca-Santiago, and approved by Deputy Ombudsman for Visayas Pelagio S. Apostol.

Antecedents

Respondent held the position of Engineer II at the Regional Office No. 7 of the Maritime Industry Authority (MARINA). When the instant controversy began in 2003, her gross annual salary was \$\mathbb{P}\$173,400.00.6

In an anonymous letter dated August 26, 2003, addressed to the Ombudsman, respondent was accused of acquiring various assets which were disproportionate to her income. Acting on the same, the Ombudsman ordered MARINA's Regional Office No. 7 to submit copies of respondent's Statements of Assets, Liabilities and Net Worth (SALNs) for the years 1999 until 2003.⁷

The contents of these SALNs were summarized by the CA as follows:

	1999 SALN	2000 SALN	2001 SALN	2002 SALN	2003 SALN
ASSETS		-			
Real Properties			*****		
Lot in Gun-ob, Lapu-Lapu City	[Donated by respondent's uncle]	₱500,000.00	₱500,000.00	₱500,000.00	₱500,000.00
House and Lot in Canjulao, Lapu-Lapu City	₱1,000,000.00	₱2,500,000.00	₱2,500,000.00	₱2,500,000.00	₱2,500,000.00
Lot in Basak, Lapu-Lapu City	₱600,000.00	₱1,000,000.00	₱1,000,000.00	₱1,000,000.00	₱1,000,000.00
Personal Properties					
Car	₱250,000.00	₱250,000.00	₱250,000.00	₱256,000.00	₱256,000.00
Pick-up	₱180,000.00	₱180,000.00	₱180,000.00	₱180,000.00	₱180,000.00
Jeep	₱50,000.00	₱50,000.00	₱50,000.00	₱50,000.00	₱50,000.00
Jewelries, Appliances, Books, etc.	₱150,000.00	₱200,000.00	₱200,000.00	₱200,000.00	₱500,000.00
Car (Toyota Surf, Mitsubishi Pajero)					₱600,000.00
Total Assets	₱2,230,000.00	₱4,680,000.00	₱4,680,000.00	₱4,680,000.00	₱5,586,000.00
LIABILITIES					
SSS	₹7,000.00				
PAG-IBIG	₱7,000.00				
Total Liabilities	₱14,000.00				
NET WORTH	P2,216,000.00	₱4,680,000.00	P 4,680,000.00	₱4,680,000.00	₱5,586,000.00 ⁸

In its Final Evaluation Report, the Ombudsman observed that in her 2001 SALN until her 2003 SALN, respondent erroneously indicated the fair market value of the real properties that she owned instead of the cost of the acquisition of the same. More importantly, the Ombudsman found that respondent's salary

Id. at 78.

⁷ Id.

⁸ Id. at 54-55.

was disproportionate to the value of her acquisitions. And because respondent did not declare any other business that she or her husband possessed, it was not legally possible for her to increase her assets by ₱906,000.00, or from ₱4,680,000.00 to ₱5,586,000.00, from the year 2002 to the year 2003. Thus, respondent was administratively charged by the Ombudsman.

In her defense, respondent admitted that she inadvertently made mistakes in the filing of her SALNs. Nevertheless, she asserted that prior to her employment with MARINA, she was employed by various private companies and corporations for 19 years; that she had the opportunity to retire twice, therefor receiving two retirement and separation benefits; that she inherited properties from her deceased father and uncle; that all of her properties, except two cars, were acquired before she was employed by MARINA; that her Toyota Surf and Mitsubishi Pajero, valuing \$\mathbb{P}600,000.00\$, were purchased from a personal friend on an installment basis; and that her husband was a self-employed mechanical engineer who did not maintain a regular business, but rather took projects intermittently.

The Ombudsman's Ruling

In its Decision⁹ dated August 28, 2009, the Ombudsman found respondent guilty of Serious Dishonesty.

The Ombudsman held that respondent's failure to declare the savings that she acquired from her previous employment in private companies and corporations constituted dishonesty. As a public officer, it was incumbent upon respondent to declare the existence of such savings that she had on hand or deposited in banks. Her willful concealment of these savings could not be countenanced.

Thus, the Ombudsman disposed as follows:

WHEREFORE, the foregoing premises considered, this Office finds the respondent, Engr. Lilah Y. Rodas, GUILTY of Serious Dishonesty in her willful concealment/non-declaration of assets in her Statement of Assets, Liabilities and Net Worth (SALN) for the years 1999, 2000, 2001, 2002 and 2003. Pursuant to the provisions of CSC Resolution No. 060538, respondent is hereby DISMISSED from service, with forfeiture of all benefits & perpetual disqualification to hold public office.

Furnish copies of this Resolution to the Regional Director of MARINA 7, who is hereby directed to implement the above Decision, with the request to promptly submit to this Office, through the Office of the Deputy

⁹ Id. at 81-101.

Ombudsman for Visayas, Department of Agriculture RO-7 Compound, M. Velez St., Guadalupe, 6000 Cebu City, a Compliance Report, hereof, indicating the subject OMB case number.

Compliance is respectfully enjoined consistent with Section 3(e) of R.A. 3019 (Anti-Graft and Corrupt Practices Act) and Section 15(3) of R.A. 6770 (Ombudsman Act of 1989).

Furnish copies likewise upon the Offices of the Civil Service Commission (CSC), Region VII and the Commission on Audit (COA), Region VII for their attention and guidance.

SO ORDERED. 10

Respondent's motion for reconsideration was denied by the Ombudsman in an Order¹¹ dated October 13, 2011.

Aggrieved, respondent filed with the CA a Petition for Review¹² under Rule 43 of the Rules of Court, as amended. She primarily argued that her inadvertent failure to disclose her savings in her SALNs did not automatically amount to dishonesty; and that she was able to explain that such savings were legally acquired from her 19 years of employment in the private sector.

The CA's Ruling

On October 29, 2015, the CA rendered the herein assailed Decision¹³ finding respondent guilty only of Simple Negligence and setting aside the penalty of dismissal meted out by the Ombudsman.

The appellate court sustained the Ombudsman's finding that respondent must be held administratively liable for her abject failure to declare her savings in her SALNs for 1999 until 2003. However, it ruled that respondent was able to explain and account for her undisclosed wealth. And because the law does not penalize a public officer's "explained wealth," respondent was guilty only of simple negligence and not serious dishonesty. Accordingly, the CA imposed against respondent the penalty of suspension without pay for a period of one year, viz.:

WHEREFORE, premises considered, the instant petition is hereby GRANTED.

¹⁰ Id. at 98-99.

¹¹ Id. at 128-132.

¹² Id. at 133-149.

¹d. at 53-67.

The assailed *Decision dated 28 August 2009* of the Office of the Ombudsman-Visayas in *OMB-V-A-08-0077-C*, dismissing petitioner Lilah Y. Rodas from service for Serious Dishonesty is hereby **REVERSED and SET ASIDE**. Petitioner is found **GUILTY** of simple negligence in accomplishing her Statements of Assets, Liabilities and Net Worth (SALN), and as a penalty therefor, it is ORDERED that she be **SUSPENDED** from office for a period of one (1) year, without pay.

SO ORDERED.14

The Ombudsman interposed a Motion for Reconsideration¹⁵ of the above Decision but the same was denied by the CA in the herein assailed Resolution¹⁶ dated June 20, 2016.

Hence, the present recourse.

On October 18, 2016, respondent's counsel filed a Notice of Death of Respondent with Motion to Dismiss¹⁷ praying that the instant petition be dismissed on grounds of mootness by virtue of respondent's death¹⁸ on August 30, 2016.

In a Resolution¹⁹ dated June 6, 2018, this Court denied the said motion to dismiss. Respondent's counsel was then directed to file a comment²⁰ to the petition, which they did.

In its Reply,²¹ the Ombudsman, through the Office of the Solicitor General, reiterated its position that respondent must be found guilty of Serious Dishonesty. However, it also prayed that due to humanitarian considerations, respondent's heirs must still be allowed to receive survivorship benefits as financial assistance.

The Court now resolves the petition.

¹⁴ Id. at 66.

¹⁵ Id. at 73-77.

¹⁶ Id. at 70-72.

¹⁷ Id. at 198-201.

¹⁸ Id. at 202; Certificate of Death.

¹⁹ Id. at 230-231.

²⁰ Id. at 232-259.

²¹ Id. at 320-328.

Issue

The Court is tasked to determine whether or not the CA correctly ruled respondent guilty only of Simple Negligence and not, as argued by the Ombudsman, Serious Dishonesty.

Ruling of the Court

The Ombudsman and the CA are in unison in finding that respondent was not able to make the proper declarations in her SALNs with regard to her savings. However, they have arrived at conflicting conclusions as to the administrative offense committed and respondent's liability.

In order to determine respondent's administrative liability, a review of the nature of the offenses involved in this case is imperative.

The nature of the charges against respondent

Dishonesty, as an administrative offense, is defined as the concealment or distortion of truth in a matter of fact relevant to one's office or connected with the performance of his or her duties.²² It implies a disposition to lie, cheat, deceive, or defraud; untrustworthiness; lack of integrity; lack of honesty, probity, or integrity in principle; and lack of fairness and straightforwardness.²³ It is a malevolent act that puts serious doubt upon one's ability to perform his or her duties with the integrity and uprightness demanded of a public officer or employee.²⁴ Dishonesty is classified in three gradations, namely: serious, less serious, and simple.²⁵

Here, respondent was accused by the Ombudsman of committing serious dishonesty. There is serious dishonesty when any of the following circumstances are present:

- (1) [T]he dishonest act caused serious damage and grave prejudice to the Government;
- (2) [T]he respondent gravely abused his [or her] authority in order to commit the dishonest act;

²² Field Investigation Office v. Piano, 820 Phil. 1031, 1042 (2017).

²³ Balasbas v. Monayao, 726 Phil. 664, 675 (2014).

²⁴ Ombudsman v. Peliño, 575 Phil. 221, 243 (2008).

²⁵ Office of the Ombudsman v. Espina, 807 Phil. 529, 541 (2017).

- (3) [W]here the respondent is an accountable officer, the dishonest act directly involves property, accountable forms or money for which he [or she] is directly accountable and the respondent shows an intent to commit material gain, graft and corruption;
- (4) [T]he dishonest act exhibits moral depravity on the part of respondent;
- (5) [T]he respondent employed fraud and/or falsification of official documents in the commission of the dishonest act related to his/her employment;
- (6) [T]he dishonest act was committed several times or in various occasions;
- (7) [T]he dishonest act involves a Civil Service examination irregularity or fake Civil Service eligibility such as, but not limited to impersonation, cheating and use of crib sheets; and
- (8) [O]ther analogous circumstances. 26 (Citation omitted)

On the other hand, negligence is the omission of the diligence which is required by the nature of the obligation and corresponds with the circumstances of the persons, of the time, and of the place.²⁷ In the case of public officials, there is negligence when there is a breach of duty or failure to perform the obligation.²⁸

Simple negligence, or simple neglect of duty, is characterized by the failure of an employee or official to give proper attention to a task expected of him or her, signifying a disregard of a duty resulting from carelessness or indifference.²⁹ An act done in good faith, which constitutes only an error of judgment and for no ulterior motive and/or purpose, is merely simple negligence.³⁰

Serious dishonesty is a grave offense which is punishable by dismissal from the service³¹ with the accessory penalties of cancellation of eligibility, forfeiture of retirement benefits, perpetual disqualification from holding public office, and from taking the civil service examinations.³² In contrast, simple negligence or simple neglect of duty is a less grave offense³³ punishable by suspension from office for one (1) month and one (1) day to six (6) months for the first offense, and dismissal for the second offense.³⁴

²⁶ Fajardo v. Corral, 813 Phil. 149, 157-158 (2017).

²⁷ Agulto v. 168 Security, Inc., G.R. No. 221884, November 25, 2019.

²⁸ Daplas v. Department of Finance, 808 Phil. 763, 774 (2017).

²⁹ Civil Service Commission v. Catacutan, G.R. Nos. 224651 and 224656, July 3, 2019.

³⁰ Ramos v. Rosell, G.R. No. 241363, September 16, 2020.

Light Rail Transit Authority v. Salvaña, 736 Phil. 123, 153 (2014).

REVISED RULES ON ADMINISTRATIVE CASES IN THE CIVIL SERVICE, Rule 10, Section 52(a).

Daplas v. Department of Finance, supra note 28 at 775.

REVISED RULES ON ADMINISTRATIVE CASES IN THE CIVIL SERVICE, Rule 10, Section 46(D)(1).

Guided by the foregoing parameters, We find the petition bereft of merit.

The CA correctly found respondent guilty only of simple negligence and not serious dishonesty

A SALN is a *pro forma* document which must be completed and submitted under oath by the declarant attesting to his/her total assets and liabilities, including businesses and financial interests that make up his/her net worth.³⁵ The submission of a SALN by all public officers and employees is mandated by Section 17,³⁶ Article XI of the Constitution. Its objective is to promote transparency in the civil service and to establish a deterrent against government officials bent on enriching themselves through unlawful means.³⁷

The requirement for the filing of a SALN is provided under Republic Act (R.A.) No. 3019, ³⁸ viz.:

SECTION 7. Statement of assets and liabilities. — Every public officer, within thirty days after assuming office, and thereafter, on or before the fifteenth day of April following the close of every calendar year, as well as upon the expiration of his term of office, or upon his resignation or separation from office, shall prepare and file with the office of the corresponding Department Head, or in the case of a Head of department or Chief of an independent office, with the Office of the President, a true, detailed sworn statement of assets and liabilities, including a statement of the amounts and sources of his income, the amounts of his personal and family expenses and the amount of income taxes paid for the next preceding calendar year: Provided, That public officers assuming office less than two months before the end of the calendar year, may file their first statement on or before the fifteenth day of April following the close of the said calendar year.

R.A. No. 6713³⁹ also provides:

SECTION 8. Statements and Disclosure. — Public officials and employees have an obligation to accomplish and submit declarations under oath of, and the public has the right to know, their assets, liabilities, net worth

In Re: Alleged Immorality and Unexplained Wealth of Sandiganbayan Associate Justice Roland B. Jurado, 808 Phil. 353, 375 (2017).

Section 17. A public officer or employee shall, upon assumption of office and as often thereafter as may be required by law, submit a declaration under oath of his assets, liabilities, and net worth. In the case of the President, the Vice-President, the Members of the Cabinet, the Congress, the Supreme Court, the Constitutional Commissions and other constitutional offices, and officers of the armed forces with general or flag rank, the declaration shall be disclosed to the public in the manner provided by law

³⁷ Abid-Babano v. Executive Secretary, G.R. No. 201176, August 28, 2019.

Otherwise known as the Anti-Graft and Corrupt Practices Act.

Otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees.

and financial and business interests including those of their spouses and of unmarried children under eighteen (18) years of age living in their households.

(A) Statement of Assets and Liabilities and Financial Disclosure. — All public officials and employees, except those who serve in an honorary capacity, laborers and casual or temporary workers, shall file under oath their Statement of Assets, Liabilities and Net Worth and a Disclosure of Business Interests and Financial Connections and those of their spouses and unmarried children under eighteen (18) years of age living in their households.

The two documents shall contain information on the following:

- (a) real property, its improvements, acquisition costs, assessed value and current fair market value;
- (b) personal property and acquisition cost;
- (c) all other assets such as investments, cash on hand or in banks, stocks, bonds, and the like;
- (d) liabilities; and
- (e) all business interests and financial connections.

The documents must be filed:

- (a) within thirty (30) days after assumption of office;
- (b) on or before April 30 of every year thereafter; and
- (c) within thirty (30) days after separation from the service.

All public officials and employees required under this section to file the aforestated documents shall also execute, within thirty (30) days from the date of their assumption of office, the necessary authority in favor of the Ombudsman to obtain from all appropriate government agencies, including the Bureau of Internal Revenue, such documents as may show their assets, liabilities, net worth, and also their business interests and financial connections in previous years, including, if possible, the year when they first assumed any office in the Government.

Respondent admitted that she failed to declare in her SALNs the savings that she earned from her 19-year-career in the private sector prior to joining MARINA, which savings she used to purchase two cars and some pieces of jewelry that she declared only in her 2003 SALN. However, We cannot sustain the Ombudsman's position that such omission alone amounts to a finding of serious dishonesty as would warrant against respondent the ultimate penalty of dismissal from the service.

In Navarro v. Office of the Ombudsman, 40 this Court declared:

[A] mere misdeclaration in the SALN does not automatically amount to dishonesty. Only when the accumulated wealth becomes manifestly disproportionate to the income or other sources of income of the public officer/employee and he fails to properly account or explain his other sources of income, does he become susceptible to dishonesty. x x x Where the source of the undisclosed wealth can be properly accounted for, then it is "explained wealth" which the law does not penalize.⁴¹ (Citations omitted)

A review of the records obtaining in this case reveals that respondent was able to prove the legitimacy of the source of her undeclared savings which, as of the year 2003, amounted to \$\frac{19}{200}\$,000.00. The chronological enumeration of her 19 years of employment in the private sector, along with the salaries, renumerations, and other benefits that she received, were not even challenged or refuted by the Ombudsman. Thus:

EMPLOYER	DATE	DESIGNATION	MONTHLY SALARY (ESTIMATE)	OTHER BENEFITS	
William Lines, Inc.	August 17, 1981	Design Engineer	₱4,000.00	₱2,500.00 Cost of Living Allowance (COLA)	
	1983	In-house Naval Architect	₱8,000.00	₱5,000.00 COLA	
	1987	Senior Design Engineer	₱15,000.00	P5,000.00 COLA +Company Car Plan +Gas Allowance +Representation Allowance	
	1989	-Early Retirement-	Retirement pay amounting to more or less \$\mathbb{P}\$200,000.00		
Cebu Industrial Marine Engineering Corporation (CIMECORP)	1989	Marine Superintendent	₹35,000.00	₱15,000.00 COLA +Company Car Plan +Gas Allowance +Representation Allowance	
	1990-1999	Head of Planning Design and Estimating Department	₱35,000.00	P15,000.00 COLA +Company Car Plan +Gas Allowance +Representation Allowance	
	1999	-Early Retirement-	Retirement pay amounting to not less than \$\frac{1}{2}400,000.00^{42}\$		

⁴⁰ 793 Phil. 453 (2016).

⁴¹ Id. at 475.

⁴² *Rollo*, pp. 135-136.

It bears noting that while the Ombudsman claimed that respondent maliciously tried to hide her savings of \$\mathbb{P}906,000.00\$, it was never asserted that it was impossible for respondent to legally earn the same.

At this juncture, We quote with affirmation the following ratiocination of the CA:

In the case at bar, there is no substantial evidence to hold [respondent] liable for Serious Dishonesty. The discrepancies in the statement of [respondent's] assets are the results of mere carelessness and inadvertence. There is no substantial evidence pointing to a conclusion that [respondent] is guilty of dishonesty because of her unmistakable intent to cover up the true source of her savings. Absent a clear showing of intent to conceal such relevant information in her SALN, dishonesty cannot attach.

In fact, [respondent] was able to successfully overcome the onus of demonstrating that she does not possess any unexplained wealth and that the omissions in her SALNs did not betray any sense of bad faith or the intent to mislead or deceive on her part. From the chronological outline of [respondent's] employment history, it is clear that the accumulated amount in her savings were from her previous employment. $x \times x^{43}$

Since respondent was able to sufficiently explain the legality of her previously undisclosed savings, she cannot be held administratively liable for serious dishonesty.

At most, respondent is guilty of simple negligence for having failed to ascertain that her SALN was accomplished properly, accurately, and in more detail.⁴⁴ Alternatively stated, respondent can only be found administratively liable for simple negligence since there is no proof that her failure to disclose her savings was impelled by ulterior motive or purpose. Hence, the CA correctly imposed against her the penalty of suspension without pay for one year.

A final note

The Court reiterates the importance of SALNs in promoting accountability and transparency in the public service. ⁴⁵ Through the SALN, the public can monitor movement in the fortune of a public official; it serves as a valid check and balance mechanism to verify undisclosed properties and

⁴³ Id. at 64.

⁴⁴ Pleyto v. Philippine National Police Criminal Investigation and Detection Group, 563 Phil. 842, 910 (2007).

⁴⁵ Republic v. Sereno, 831 Phil. 271, 456 (2018).

wealth.⁴⁶ However, mere non-declaration of the required data in the SALN does not automatically amount to dishonesty.⁴⁷ Public officials must be given the opportunity to explain any *prima facie* appearance of discrepancy, *i.e.*, where the explanation is adequate, convincing and verifiable, a public official's assets cannot be considered unexplained wealth or illegally obtained.⁴⁸

However, We frown upon the Ombudsman's insistence on hounding respondent with a charge of serious dishonesty notwithstanding the fact that she was able to proffer a sufficient explanation on the sources of her previously undisclosed wealth.

Respondent's certificate of death states that she passed away, at 55 years of age, from "multiorgan failure secondary to complete bowel obstruction secondary to carcinomatosis." And because the penalty imposed by the Ombudsman in an administrative case is immediately executory, respondent had before her death already suffered the ignominy of the order of dismissal that the Ombudsman unjustifiably imposed upon her. Yet, the Ombudsman has insisted on making an example of respondent from beyond the grave, further adding to the grief of the family that she had left behind.

We urge the Ombudsman to exercise utmost circumspection in its own pursuit of justice.⁵¹ After all, the Ombudsman's duty is not only to prosecute but, more importantly, to ensure that justice is served.⁵² There is no justice in the Ombudsman's relentless quest to punish respondent with a penalty that is inordinate with the degree of her transgression.

WHEREFORE, the petition is **DENIED** for lack of merit. The Decision dated October 29, 2015 and the Resolution dated June 20, 2016 of the Court of Appeals in CA-G.R. SP No. 06453 are hereby **AFFIRMED**. Respondent Lilah Ymbong Rodas is found **GUILTY of simple negligence** and is **ORDERED** suspended from office for a period of one (1) year. However, considering respondent's untimely demise, this penalty can no longer be imposed. Accordingly, the corresponding death and survivorship benefits, if any, are ordered **RELEASED** to her heirs.

⁴⁶ Casimiro v. Rigor, 749 Phil. 917, 929 (2014).

Daplas v. Department of Finance, supra 28 note at 773.

Navarro v. Office of the Ombudsman, supra note 40 at 478.

⁴⁹ Rollo, p. 202.

Office of the Ombudsman v. Pacuribot, 840 Phil. 564 (2018).

Philippine National Police-Criminal Investigation and Detection Group v. Villafuerte, 840 Phil. 243

⁵² Morales, Jr. v. Carpio-Morales, 791 Phil. 539, 555 (2016).

SO ORDERED.

SAMUEL H. GAERLAN
Associate Justice

WE CONCUR:

ALEXANDER G. GESMUNDO

Chief Justice

ALFREDO BENJAMIN S. CAGUIOA

ssociate Justice

HENRÍ JEÁN ÞÁUL B. INTING

Associate Justice

JAPAR B. DIMAAMPAO
Associate Justice

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

ALEXANDER G. GESMUNDO

Chief Justice

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