



Republic of the Philippines
Supreme Court
Manila

FIRST DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court's First Division issued a Resolution dated October 4, 2023, which reads as follows:

“G.R. No. 212999 (*Field Investigation Office of the Office of the Ombudsman vs. Divina Patacsil-Alvaro*)”. — This is an Appeal by *Certiorari*¹ seeking to reverse and set aside the October 31, 2013 Decision² and the June 4, 2014 Resolution³ of the Court of Appeals (CA) in CA-G.R. SP No. 120572. The CA reversed and set aside the December 10, 2009 Decision⁴ and the January 5, 2011 Order⁵ of the Office of the Deputy Ombudsman for Luzon (*Ombudsman*) in OMB-C-A-08-0616-K, an administrative case for non-filing of the Statement of Assets, Liabilities, and Net Worth (*SALN*).

Antecedents

On May 20, 2008, the Field Investigation Office (*FIO*) of the Office of the Ombudsman filed an administrative Complaint⁶ against Divina Patacsil-Alvaro (*respondent*), a Revenue Officer III of the Revenue District Office 8, Bureau of Internal Revenue (*BIR*), Baguio City, before the Ombudsman on the grounds of Dishonesty, Gross Neglect of Duty, and Conduct Prejudicial

* Also referred to as “Divina Patacsil Alvaro” and “Divina P. Alvaro” in some parts of the *rollo* (see *rollo*, pp. 9 and 54).

¹ *Rollo*, pp. 9-29.

² *Id.* at 31-37; penned by Associate Justice Angelita A. Gacutan and concurred in by Associate Justices Fernanda Lampas Peralta and Francisco P. Acosta.

³ *Id.* at 39-40.

⁴ *Id.* at 54-64; penned by Graft Investigation and Prosecution Officer I Regina C. Anniban, concurred in by Acting Director Joaquin F. Salazar, and approved by Deputy Ombudsman for Luzon Victor C. Fernandez.

⁵ *Id.* at 65-69.

⁶ *Id.* at 86-90.

10/4

to the Best Interest of the Service for failure to file her SALNs for the years 1996 and 2003.⁷

The FIO alleged that respondent entered government service on May 7, 1991 as Clerk II and was assigned in Revenue Region No. 1, Calasiao Office of the BIR. On January 1, 1997,⁸ respondent was transferred to BIR Revenue District Office 8, Baguio City, as Revenue Officer I and was promoted to Revenue Officer III on October 3, 2005.⁹

On August 14, 2006, the Human Resource Management Unit (*HRMU*) of the Cordillera Administrative Region, Revenue Region No. 2 of the BIR issued a Certification¹⁰ stating that it had not found any record on file of respondent's SALNs for the years 1996 and 2003. Similarly, the Office of the Deputy Ombudsman for Luzon issued a Certification¹¹ dated September 12, 2006, stating that respondent had no SALNs filed for the years 1995, 1996, 1998, 1999, and 2003 in the said office. Further, the Integrated Records Management Office of the Civil Service Commission (*CSC*) issued a Certification¹² that it had no available records of respondent's SALNs for the years 1996, 2003, 2006, and 2007.

Thus, based on said certifications, the FIO filed the instant case against respondent before the Ombudsman for non-filing of her SALNs for the years 1996 and 2003, in violation of Section 8, Republic Act (*R.A.*) No. 6713.¹³

In respondent's Consolidated Counter-Affidavit,¹⁴ she denied the charges against her and claimed that she never received a call-up order, which is sent to public officials and employees who failed to file the required SALN for a particular calendar year. Respondent insisted that she had been religiously filing her SALNs, but claimed that there were incidents where the SALNs mysteriously disappeared in her 201 file in the possession of the *HRMU*.¹⁵

⁷ Id. at 86-87.

⁸ Id. at 92; inadvertently stated as January 10, 1997 in the FIO Complaint.

⁹ Id. at 86.

¹⁰ Id. at 97.

¹¹ Id. at 98.

¹² Id. at 99.

¹³ Entitled "An Act Establishing a Code of Conduct and Ethical Standards for Public Officials and Employees, to Uphold the Time-Honored Principle of Public Office Being a Public Trust, Granting Incentives and Rewards for Exemplary Service, Enumerating Prohibited Acts and Transactions and Providing Penalties for Violations Thereof and for Other Purposes." (Approved: February 20, 1989)

¹⁴ *Rollo*, pp. 100-102.

¹⁵ Id. at 101.

The Ombudsman Ruling

In its Decision dated December 10, 2009, the Ombudsman found respondent administratively guilty of Simple Neglect of Duty and meted out the penalty of two months suspension from office without pay. The dispositive portion of the ruling states:

WHEREFORE, judgment is hereby rendered finding respondent **DIVINA P. ALVARO** guilty of Simple Neglect of Duty and is hereby meted the penalty of **Two (2) months suspension from office without pay** pursuant to Section 10, Rule III, Administrative Order No. 07 as amended by Administrative Order No. 17 in relation to Section 25 of Republic Act No. 6770.

The Honorable Secretary of the Department of Finance is hereby directed to implement this DECISION immediately upon receipt thereof pursuant to Section 7, Rule III of Administrative Order No. 17 (Ombudsman Rules of Procedure) in relation to Memorandum Circular No. 1, series of 2006, dated 11 April 2006 and to promptly inform this Office of the action taken hereon.

SO DECIDED.¹⁶

The Ombudsman opined that the filing of the SALN required strict compliance and should not be taken lightly. The Ombudsman highlighted that the concerned agencies uniformly stated that their records on file do not contain respondent's SALNs for the years 1996 and 2003 and did not give credence to respondent's mere defense of denial because the certifications regarding the non-filing of her SALN were issued in the regular performance of the said agencies' officers. However, the Ombudsman dismissed the charges of Dishonesty and Conduct Prejudicial to the Best Interest of the Service because these were unsubstantiated.

Respondent filed a Motion for Reconsideration¹⁷ but it was denied by the Ombudsman in its January 5, 2011 Order.

Aggrieved, respondent filed a petition for review before the CA.

¹⁶ Id. at 62-63.

¹⁷ Id. at 131-136.

The CA Ruling

In its Decision dated October 31, 2013, the CA reversed and set aside the December 10, 2009 Decision and the January 5, 2011 Order of the Ombudsman. The *fallo* of the Decision reads:

WHEREFORE, premises considered, the Petition is **GRANTED**. The Decision dated December 10, 2009 of the Office of the Deputy Ombudsman and the subsequent Order dated January 5, 2011 are hereby **REVERSED and SET ASIDE**.

SO ORDERED.¹⁸ (Citations omitted)

The CA held that CSC Resolution No. 060231¹⁹ provides a corrective measure in cases of failure to file a SALN, wherein the public official or employee must first be given the opportunity by the head of office to submit his or her SALN if none was truly filed. The CA opined that absent such compliance order from the HRMU to file a SALN, the charge against respondent is premature. The CA also stated that since the missing SALNs referred to the years 1996 and 2003, and the administrative complaint was only filed in 2008, there is an increased possibility that there was indeed mishandling in the files of the different agencies causing the loss of respondent's SALNs.²⁰

The FIO filed a Motion for Reconsideration²¹ but it was denied by the CA in its June 4, 2014 Resolution.

Unconvinced, the FIO filed a Petition for Review on *Certiorari* before the Court. In its Resolution²² dated February 2, 2015, the Court initially denied the petition on the finding that there was no reversible error on the part of the CA. The FIO thereafter filed a Motion for Reconsideration²³ before the Court.

¹⁸ Id. at 37.

¹⁹ Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interest and Financial Connections. (Approved: February 1, 2006)

²⁰ *Rollo*, pp. 35-37.

²¹ Id. at 41-52.

²² Id. at 294-297.

²³ Id. at 298-325.

In its Resolution²⁴ dated October 7, 2015, the Court granted the motion for reconsideration and reinstated the petition, which raised the following grounds:

I.

THE [CA] ERRED IN RULING THAT, IN THE ABSENCE OF A COMPLIANCE ORDER UNDER THE SALN REVIEW AND COMPLIANCE PROCEDURE, THE ADMINISTRATIVE CHARGE AGAINST RESPONDENT FOR FAILURE TO FILE HER SALNs FOR 1996 AND 2003 IS PREMATURE.

II.

THE [CA] ERRED IN NOT GIVING PROBATIVE VALUE TO THE CERTIFICATIONS ISSUED BY THE BIR, OMB-LUZON, AND CSC AS PROOF OF LACK OF RECORD SUFFICIENT TO ESTABLISH SUBSTANTIAL EVIDENCE THAT RESPONDENT FAILED TO FILE HER SALNs FOR 1996 AND 2003.²⁵

In its Memorandum,²⁶ the FIO argues that R.A. Nos. 3019²⁷ and 6713 mandate the filing of the SALN of public officials and employees; that the Implementing Rules and Regulations (*IRR*) of R.A. No. 6713, which was applicable at the time respondent was required to file her 1996 and 2003 SALNs, does not state that the Review and Compliance Procedure is a prerequisite in filing an administrative charge of non-filing of SALN; that R.A. No. 6713 and its *IRR* were silent on the action to be taken by the head of office in case of non-filing of SALN, and only discussed the procedure for an incomplete SALN; that the Review and Compliance Procedure is a mere internal office matter that should not concern the independent power of the Ombudsman to investigate officials who failed to file their SALN; and that the Ombudsman's power shall be diminished if it is subjected to the supposed Review and Compliance Procedure of the respective heads of office.²⁸

The FIO cites *Presidential Anti-Graft Commission v. Pleyto*²⁹ (*PAGC v. Pleyto*), *Pleyto v. Philippine National Police Criminal Investigation and Detection Group*³⁰ (*Pleyto v. PNP-CIDG*), and *Carabeo v. Sandiganbayan*³¹ (*Carabeo*) to support its argument that a compliance order from the head of

²⁴ *Id.* at 353-354.

²⁵ *Id.* at 14.

²⁶ *Id.* at 428-472.

²⁷ Entitled "Anti-Graft and Corrupt Practices Act." (Approved: August 17, 1960)

²⁸ *Rollo*, pp. 438, 443-447.

²⁹ 661 Phil. 643 (2011).

³⁰ 563 Phil. 842 (2007).

³¹ 659 Phil. 40 (2011).

the agency is not required before the Ombudsman can hold a public official or employee administratively liable for failure to file a SALN.³²

The FIO further asserts that CSC Resolution No. 060231 took effect on April 23, 2006, hence, it is not applicable to the 1996 and 2003 SALN requirement of respondent; that there should be no retroactive application of CSC Resolution No. 060231 because it will be prejudicial to the head of agency who did not observe the Review and Compliance Procedure before its effectivity; and that the CA should have given probative value on the certifications of the BIR, the Office of the Deputy Ombudsman for Luzon, and the CSC that respondent had no SALNs on file for the years 1996 and 2003.³³

In respondent's Memorandum,³⁴ she argues that the issues raised by the FIO are factual in nature, and thus, cannot be tackled by the Court; that the charge against her of non-filing of SALNs is premature because there was no order from her superior to submit the said SALNs; that the non-existence of her SALNs in the BIR, the Office of the Deputy Ombudsman for Luzon, and the CSC does not prove that she did not file her SALNs; that the cases cited by the FIO are not applicable because these refer to falsified SALNs of public officials, and not to the non-filing of the SALN. Respondent also asserts that she is adopting her previous arguments before the CA.³⁵

The Court's Ruling

The petition lacks merit.

Respondent cannot be held liable for the non-filing of SALN; Liability for non-filing does not automatically arise without compliance with Sec. 10 of R.A. No. 6713.

R.A. No. 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, is the law which expounds on

³² *Rollo*, pp. 444-449.

³³ *Id.* at 452, 456-463.

³⁴ *Id.* at 475-480.

³⁵ *Id.* at 476-479.

the requirement of filing of the SALN by public officials and employees and the violations for noncompliance thereof, *viz.*:

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 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) *Statements 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.

x x x x

(B) *Identification and disclosure of relatives.* — It shall be the duty of every public official or employee to identify and disclose, to the best of his knowledge and information, his relatives in the Government in the form, manner and frequency prescribed by the Civil Service Commission.

Aside from mandating the filing of a proper SALN, R.A. No. 6713 also provides for a mechanism for the Review and Compliance Procedure of public officers and employees as follows:

Section 10. *Review and Compliance Procedure.* — (a) The designated Committees of both Houses of the Congress shall establish procedures for the review of statements to determine whether said statements which have been submitted on time, are complete, and are in proper form. In the event a determination is made that a statement is not so filed, the appropriate Committee shall so inform the reporting individual and direct him to take the necessary corrective action.

(b) In order to carry out their responsibilities under this Act, the designated Committees of both Houses of Congress shall have the power within their respective jurisdictions, to render any opinion interpreting this Act, in writing, to persons covered by this Act, subject in each instance to the approval by affirmative vote of the majority of the particular House concerned.

The individual to whom an opinion is rendered, and any other individual involved in a similar factual situation, and who, after issuance of the opinion acts in good faith in accordance with it shall not be subject to any sanction provided in this Act.

(c) The heads of other offices shall perform the duties stated in subsections (a) and (b) hereof insofar as their respective offices are concerned, subject to the approval of the Secretary of Justice, in the case of the Executive Department and the Chief Justice of the Supreme Court, in the case of the Judicial Department. (Emphases and underscoring supplied)

A review of these pertinent provisions makes it clear that heads of office are required to check whether a SALN is filed on time, is complete, and in the proper form. They are also mandated to inform a reporting individual to take the necessary corrective action should there be a determination that his or her SALN was not filed.

Thus, respondent cannot be held liable for the non-filing of her SALN due to the government's failure to comply with the Review and Compliance Procedure in Sec. 10 of R.A. No. 6713 mentioned above. It can be recalled that in respondent's Consolidated Counter-Affidavit,³⁶ she denied the charges against her and claimed that she never received a call-up order, or in this case, a compliance order, which is sent to those who failed to file their required SALN for a particular calendar year.³⁷

In *Office of the Deputy Ombudsman for Luzon v. Salig*³⁸ (*Salig*), this Court categorically ruled that public officials and employees cannot be automatically held administratively liable absent adherence to Sec. 10 of R.A. No. 6713, viz.:

Also, the law does not automatically impose liability on erring public officials or employees. Section 10 of R.A. No. 6713 and its Implementing Rules and Regulations (IRR) provide for a review and compliance procedure for SALN submissions and give public officials or employees an opportunity to correct erroneous entries or supply missing information in their SALN to conform to the prescribed requirements.

x x x x

Section 1, Rule VIII (Review and Compliance Procedure) of the Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees (R.A. No. 6713) states:

SEC. 1. The following shall have the authority to establish compliance procedures for the review of statements to determine whether said statements have been properly accomplished:

³⁶ Id. at 100-102.

³⁷ Id. at 100-101.

³⁸ G.R. No. 215877, June 16, 2021.

- (a) In the case of Congress, the designated committees of both Houses of Congress subject to approval by the affirmative vote of the majority of the particular House concerned;
- (b) **In the case of the Executive Department, the heads of the departments, offices and agencies** insofar as their respective departments, offices and agencies are concerned subject to approval of the Secretary of Justice;

x x x x

In the event said authorities determine that a statement is not properly filed, they shall inform the reporting individual and direct him to take the necessary corrective action. (Emphases in the original).

Verily, Sec. 10 of R.A. No. 6713 and its IRR allow for corrective measures. As discussed in *Salig*, “[t]he head of office has the authority to establish compliance procedures and review whether SALNs have been submitted on time, complete, and in the proper form. If it is determined that an employee did not file his or her SALN, or that the SALN has not been properly accomplished or has incomplete data, the head of office or compliance committee should inform the employee concerned and require him or her to file, correct, or supply the essential information, and make the necessary corrections.”³⁹

Similarly, in *Atty. Navarro v. Office of the Ombudsman*,⁴⁰ petitioner in said case claimed that he was never informed by the office of any incompleteness or impropriety in the accomplishment of his SALNs. Hence, the Court exonerated therein petitioner and emphasized the importance of informing the public official or employee of any defect in his or her SALN and to take the necessary corrective action before being held administratively liable, in accordance with the Review and Compliance Procedure under R.A. No. 6713 and its IRR.⁴¹

Thus, Sec. 10 of R.A. No. 6713 “institutes a mechanism for review”⁴² which is mandatory; the failure to comply of which would not attach any violation or liability.⁴³ More importantly, the reporting individual cannot be

³⁹ Id.

⁴⁰ 793 Phil. 453 (2016).

⁴¹ Id. at 471.

⁴² See *Carlos v. Department of Finance-Revenue Integrity Protection Service*, G.R. No. 225774, April 18, 2023.

⁴³ Id.

subjected to any disciplinary action without first being informed of his or her errors or omissions and an opportunity to comply or correct.⁴⁴

Incidentally, jurisprudence is replete with pronouncements on the government's duty to issue a compliance order and the consequences of its failure to do so.⁴⁵ In fact, it has been held that the government's failure to act by not issuing a compliance order should mean that the public officer or employee properly discharged his or her duty to file a complete and sufficient SALN, and that such officer or employee did so on time.⁴⁶ Thus, liability for non-filing of the SALN only attaches when, after being notified, the public officer or employee fails to rectify his or her error.

*Carlos v. Department of Finance-Revenue Integrity Protection Service*⁴⁷ (Carlos); *abandonment of Pleyto v. PNP-CIDG*; *PAGC v. Pleyto*, and *Carabeo*

The FIO argues that it was not necessary to observe Sec. 10 of R.A. No. 6713 because such Review and Compliance Procedure is only applicable to the head of office of a respective agency, and not to the Ombudsman. Thus, it was not indispensable to furnish a compliance order to respondent before she could be administratively charged by the Ombudsman for failure to file her SALNs for the years 1996 and 2003.

The FIO cites *Pleyto v. PNP-CIDG*, *PAGC v. Pleyto*, and *Carabeo*. These cases all concurred in the position that R.A. No. 6713 does not state that the Review and Compliance Procedure is a prerequisite in the filing of administrative charges for violations involving a SALN; that Sec. 10 of the same law is only an internal procedure limited to the office concerned and does not apply to the Ombudsman; and that the independent power of the Ombudsman to investigate a public officer or employee for his or her SALN requirement cannot be made to depend on the prior action of the head of office under R.A. No. 6713.

⁴⁴ Id.

⁴⁵ Id., citing *Department of Finance-Revenue Integrity Protection Service v. Office of the Ombudsman*, G.R. No. 238510, July 14, 2021.

⁴⁶ *Department of Finance-Revenue Integrity Protection Service v. Office of the Ombudsman*, id.

⁴⁷ *Supra*.

The argument has no merit.

The authority of the Ombudsman to conduct administrative investigations is found in R.A. No. 6770,⁴⁸ otherwise known as the Ombudsman Act of 1989 (*Ombudsman Act*), which bestows on the Ombudsman full administrative disciplinary authority. While the provisions of the Ombudsman Act cover the entire gamut of administrative adjudication including the authority to conduct investigations, place public officers and employees under preventive suspension pending an investigation, and determine the appropriate penalty imposable on erring public officers or employees,⁴⁹ the requirements of Sec. 10 of R.A. No. 6713 do not diminish the Ombudsman's powers over administrative complaints.

In the recent case of *Carlos*, the Court *En Banc* unanimously decided to abandon the doctrines held in *Pleyto v. PNP-CIDG*, *PAGC v. Pleyto*, and *Carabeo*. The case of *Carlos* involved a complaint filed against a public employee before the Ombudsman for his failure to allegedly disclose his ownership of certain assets in his SALN. Notably, the Court *En Banc* declared that “[w]hile the duty to conduct the review and compliance procedure does not fall on the Ombudsman, it nevertheless cannot prosecute the official or employee for errors or omissions in, or nonsubmission of, their SALN if the official or employee was not informed of them, or afforded the opportunity to comply.”⁵⁰ The Court further discussed that R.A. No. 6713 and its IRR are straightforward and mandatory; if there is no violation, there is no liability for the Ombudsman to act on.

The Court, in *Carlos*, also pointed out that R.A. No. 6713 had provisions which were more specific to the filing of SALNs compared to the Ombudsman Act and R.A. No. 3019. R.A. No. 6713 was also promulgated earlier than R.A. Nos. 3019 and 6770, and thus, the former takes precedence over the latter for the prosecution of offenses involving the SALN. Consequently, the contrary rulings of *Pleyto v. PNP-CIDG*, *PAGC v. Pleyto*, and *Carabeo* are in direct conflict with the clear mandate of R.A. No. 6713 and thus, the doctrine in these cases were abandoned.

⁴⁸ Entitled “An Act Providing for the Functional and Structural Organization of the Office of the Ombudsman, and for Other Purposes.” (Approved: November 17, 1989)

⁴⁹ *Pleyto v. Philippine National Police-Criminal Investigation and Detection Group*, supra-note 30, at 916, citing *Office of the Ombudsman v. Court of Appeals*, 524 Phil. 405, 429-430 (2006).

⁵⁰ *Carlos v. Department of Finance-Revenue Integrity Protection Service*, supra note 42.

As elucidated in *Carlos*, citing *Department of Finance-Revenue Integrity Protection Service v. Office of the Ombudsman*.⁵¹

Considering that the real evil sought to be addressed is the accumulation of ill-gotten wealth, our legal system should guard against the weaponizing of SALNs where errors were made in good faith. It should not mistake a lapse in compliance with a mere adjunct mechanism with the greater authentic cause which that mechanism serves. *A measure of leniency can be extended to casual, isolated, [and/or] infrequent non-declarations or [misdeclarations] that do not point to a scheme to mislead and defraud. Such non-declarations or [misdeclarations] are innocuous mistakes that do not signal the accumulation of unexplained wealth, though they may signify a degree of carelessness. Such innocuous mistakes may be addressed by the customary corrective action enabled by Section 10 of Republic Act No. 6713.*

In any case, well-meaning albeit occasionally imprecise or neglectful, public officers should not be made to suffer the heavy penalties that are meant for those who are unequivocally nefarious, those who take advantage of whatever benefits public office accords, and those who make a mockery of the trust reposed in them by the public.⁵² (Italics in the original)

It is compulsory that every public official or government employee must make and submit a complete disclosure of his or her assets, liabilities, and net worth in order to suppress any questionable accumulation of wealth. This serves as the basis of the government and the people in monitoring the income and lifestyle of public officials and employees in compliance with the constitutional policy to get rid of corruption, to promote transparency in the government, and to ensure that all government employees and officials lead just and modest lives, with the end view of diminishing the opportunities for corruption and maintaining a standard of honesty in the public service.⁵³ By the SALN, the public is able to monitor movement in the fortune of a public official or government employee; it is a valid check and balance mechanism to validate undisclosed properties and wealth.⁵⁴ While the requirement of the SALN is needed to ensure accountability, the Review and Compliance Procedure of R.A. No. 6713 prevents the haphazard filing of actions against public officials and employees.⁵⁵ After all, the intention is geared towards complete disclosure to detect any accumulation of ill-gotten wealth.

⁵¹ Supra note 45.

⁵² Id.

⁵³ See *Office of the Court Administrator v. Usman*, 675 Phil. 467, 472 (2011).

⁵⁴ *Ombudsman v. Valeroso*, 548 Phil. 688, 698 (2007).

⁵⁵ *Abid-Babano v. Executive Secretary*, 860 Phil. 475, 495 (2019), see Concurring Opinion of Justice Marvic Mario Victor F. Leonen.

Verily, as respondent was not given a compliance order, which is contrary to the mandatory Review and Compliance Procedure of R.A. No. 6713, she cannot be held liable for the alleged non-filing of her SALNs. No violation then attached to respondent which would enable the Ombudsman to administratively charge her with violation of Sec. 8 of R.A. No. 6713. To reiterate, following the abandonment of the rulings in *Pleyto v. PNP-CIDG*, *PAGC v. Pleyto*, and *Carabeo*, liability for non-filing of SALN only attaches when, after being notified, the public officer or employee fails to rectify his or her error.

WHEREFORE, the Petition is **DENIED**. The October 31, 2013 Decision and the June 4, 2014 Resolution of the Court of Appeals in CA-G.R. SP No. 120572 are **AFFIRMED in toto**.

SO ORDERED.” *Hernando, J., on leave.*

By authority of the Court:



MARIA TERESA B. SIBULO
 Division Clerk of Court

370

OCT 17 2023

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