Republic of the Philippines
Supreme Court
Manila

FIRST DIVISION

NIDA P. CORPUZ,
Petitioner,

- versus -

PEOPLE OF THE PHILIPPINES,
Respondent.

G.R. No. 241383

Present:

PERALTA, *C.J.*, *Chairperson,*
CAGUIOA, *Working Chairperson,*
REYES, J. JR.,
LAZARO-JAVIER, and
LOPEZ, *JJ.*

Promulgated:
JUN 08 2020

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DECISION

REYES, J. JR., *J.*:

Before us is a Petition for Review on *Certiorari*[1] under Rule 45 of the Rules of Court assailing the Decision[2] dated June 28, 2018 of the Court of Appeals–Cagayan de Oro City (CA) in CA-G.R. CR No. 01526-MIN, wherein it denied the appeal of Nida P. Corpuz (petitioner) and affirmed with modification the Decision[3] dated December 5, 2016 of the Regional Trial Court (RTC) of Alabel, Sarangani, Branch 38 in Crim. Case No. 303-99, which found said petitioner guilty beyond reasonable doubt of the crime of Malversation of Public Funds under Article 217 of the Revised Penal Code (RPC).

Factual Antecedents

In an Information dated August 2, 1999, petitioner was charged with the crime of malversation through negligence, defined and penalized under

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1 *Rollo*, pp. 8-19.

2 Penned by Associate Justice Walter S. Ong, with Associate Justices Edgardo A. Camello and Perpetua T. Atal-Paño, concurring; id. at 20-39.

3 See CA Decision, *rollo*, p. 20.

Article 217 of the RPC. The accusatory portion of the said Information reads:

> That during the period from January 1995 to December 1995 and for some time prior or subsequent thereto, in Alabel, Sarangani Province and within the jurisdiction of this Honorable Court, the accused NIDA P. CORPUZ, a low ranking public officer, being then the Revenue Officer I of the Bureau of Internal Revenue (BIR) assigned at Alabel, Sarangani Province and, as such, is accountable for all the funds that comes into her possession, while in the performance of her official function, through negligence, did then and there allow and permit one ROLINDA BANTAWIG, then also a public officer, being then a Revenue Officer I and Acting Revenue Administration Officer of the BIR, to take and appropriate the total amount of TWO MILLION EIGHT HUNDRED SEVENTY THREE THOUSAND SIX HUNDRED SIXTY NINE PESOS (P2,873,669.00), and that, despite the demand for the return of the said amount, accused failed to do so, to the damage and prejudice of the government.
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> CONTRARY TO LAW.[4]

Upon her arraignment on June 25, 2011, petitioner pleaded not guilty to the crime charged. Trial ensued thereafter.

Records reveal that the said criminal charge stemmed from a Special Audit which was conducted on petitioner's cash and collection accounts, in order to confirm reported irregularities. The findings were summarized in the Report on the Results of the Audit, to wit:

> The total amount of P2,873,669.00 was found to have been misappropriated by Ms. Nida P. Corpuz, Revenue Officer I, BIR, Alabel, Sarangani Province and cohorts, thru the following:
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> | | | |
> |---|---|---|
> | 1. Tampering of official receipts | - | P2,684,997.60 |
> | 2. Cash Shortage | - | 188,671.40 |
> | Total | - | P2,873,669.00 |
>
> x x x x
>
> The following persons involved or responsible with their actual participations are as follows:
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> 1. Mrs. Rolinda R. Bantawig, formerly a BIR employee
> a. For falsifying official receipts.
> b. For directing to commit falsification [by] an apprentice under her supervision.

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[4] Id. at 21.

2. Mrs. Nida P. Corpuz, Revenue Officer I
   a. Neglect of Duty.

3. Mr. Muslimen L. Maca-agir
   a. For non-implementation of the decision of BIR Administrative Case No. 00907-95 dated April 18, 1995.[5]

The prosecution's version of the facts, as stated in its Brief, stated as follows:

> 9. The audit examination disclosed that twenty-six (26) official receipts were tampered such that the amounts in the taxpayer's copies are different from those of the original, triplicate (auditor's), quadruplicate copies, and as well as those in the report of collections. The aggregate amount of these twenty-six (26) official receipts is P2,813,157.49, while the total collections per report and per cash cashbook amounted only to P128,159.89, or a difference of P2,684,997.60.
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> 10. On March 12, 1996, a letter of demand was issued requiring the petitioner to produce the amount of P2,684,997.60, which represent the difference of the total amount of revenues actually collected under twenty-six (26) official receipts and the total amount of collections reported to have been made for the same set of receipts.
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> 11. Also, the outcome of the cash examination under the accountability of petitioner resulted in a cash shortage in the amount of P188,671.40. Another letter of demand was made on March 29, 1996 for petitioner to produce her cash of P188,671.40 out of her recorded collection, including her undeclared/unreported collections of P2,684,997.60 or the total amount of P2,873,699.
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> 12. Despite the demand, the amount was not restituted nor accounted for by the petitioner.[6]

As for the defense, it did not contest the version of the prosecution. Instead, petitioner filed an Entry of Appearance with Motion to Quash dated April 16, 2001, which was subsequently denied by the RTC in its Order dated June 5, 2001.[7]

During pre-trial conference, as stated in an Order dated November 19, 2001, the RTC noted petitioner's admission that she is an employee of the Bureau of Internal Revenue (BIR) and an accountable officer, and that the defense made no proposition for admission by the prosecution considering that its defense is negative.[8]

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5 Id. at 22. The said Report was conducted by a certain Crisostomo Pamplona, State Auditor I of the Commission on Audit.

6 Id. at 22-23.

7 Id. at 23.

8 Id. at 23-24.

On December 5, 2016, after finding that the prosecution had established all the elements of the crime charged, the RTC rendered the Decision convicting petitioner of the crime of malversation of public funds. The said RTC found that petitioner, however, was able to adduce proof that public funds in the amount of ₱2,684,997.60 included in the audit report was not misappropriated for her personal use. The RTC also found that the tampered official receipts, although bearing petitioner's name, were not signed or issued by her, but were issued by a certain Rolinda Bantawig (Bantawig), an administrative officer of the BIR. Nonetheless, the RTC ruled that petitioner is guilty of malversation through negligence, for her failure to explain the cash shortage in the amount of ₱188,671.40 in public funds, to which she was accountable. It added that petitioner had testified that there was indeed cash shortage when she was audited upon, and when it was demanded of her to restitute the said shortage, she could not pay the same since her salary was then withheld. Also, the RTC found that petitioner failed to adduce proof that said cash shortage was deducted from her salary, and held that even if there was full restitution, such circumstance cannot exonerate her. Thus, petitioner was sentenced as follows:

> WHEREFORE, premises considered, judgment is rendered finding accused Nida P. Corpuz guilty beyond reasonable doubt of the crime of malversation of public funds defined and penalized by Article 217 of the Revised Penal Code as amended, and finding in her favor the mitigating circumstance of voluntary surrender, she is sentenced with the penalty of imprisonment of ten (10) years and one day of *prision mayor* as minimum, to eighteen (18) years and eight (8) months of *reclusion temporal* as maximum, to suffer the penalty of perpetual disqualification, to pay the fine of P188,671.40, indemnity in the like amount of P188,671.40, and costs.
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> SO ORDERED.[9]

Petitioner filed a Motion for Reconsideration on December 27, 2016, but was denied by the RTC in a Resolution dated March 15, 2017.

Aggrieved, petitioner then appealed to the CA, asserting that the RTC erred when it found her guilty of the crime of malversation through negligence, and that said court had no jurisdiction to try the case against her.

On June 28, 2018, the CA rendered the assailed Decision which affirmed the conviction of petitioner with modification on the penalty. The CA ruled that petitioner's conviction did not violate her right to be informed of the nature and cause of the charge against her since the Information filed did not charge petitioner with more than one offense. The CA also ruled that the RTC had jurisdiction over the offense charged, and that said RTC did not

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[9] Id. at 20-21, 26.

err in holding that the Certification[10] dated December 27, 2016, even if considered in evidence, could not exonerate petitioner from criminal liability. The decretal portion of the said Decision reads in this wise:

> WHEREFORE, the instant appeal is DENIED for lack of merit. The assailed Decision dated 05 December 2016, rendered by Branch 38 of the Regional Trial Court, 11th Judicial Region, Alabel, Sarangani in Crim. Case No. 303-99 is hereby AFFIRMED with MODIFICATION in that [petitioner] is sentenced to suffer the indeterminate penalty of four (4) years, two (2) months and one (1) day of *prision correccional*, as minimum, to twelve (12) years, five (5) months and eleven (11) days of *reclusion temporal*, as maximum.
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> SO ORDERED.[11]

Hence, the present Petition for Review on *Certiorari*.

Petitioner raises the following assignment of errors, *viz.*:

1. The CA erred in affirming the Decision of the RTC convicting petitioner of malversation of the amount of Php188,641.40 which forms part of the total amount of Php2,873,669.00 indicated in the Information, in violation of the right of the petitioner to be informed of the nature and the cause of the charges against her, and existing principles and jurisprudence in criminal law.

2. The CA, by affirming the Decision of the RTC, also erred in holding that it has jurisdiction to try the case as the crime was committed by Rolinda Bantawig in General Santos City, before the subject accountable forms became the accountability of petitioner.[12]

The core issue for our resolution is whether or not the CA erred in affirming the Decision of the RTC when it held that the prosecution was able to establish petitioner's guilt beyond reasonable doubt.

Petitioner seeks the reversal of her conviction by asserting that the prosecution failed to establish the existence of the elements of the crime charged, and thus, her guilt was not established beyond reasonable doubt.

On the other hand, the People, through the Office of the Solicitor General (OSG), counter that petitioner's guilt for the crime of malversation of public funds was sufficiently established by the Prosecution beyond

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10 Id. at 36. The Certification stated in part – Ms. NIDA P. CORPUZ, x x x has remitted her cash accountabilities as per the subsidiary ledgers kept at the Finance Division, Revenue Region No. 18, Koronadal City.

11 Id. at 38.

12 Id. at 11-12.

reasonable doubt. The OSG contends that petitioner failed to account for the cash shortage, and could not explain why she did not have it in her possession or custody when audited. As such, the OSG maintains that petitioner was properly charged and convicted of the said crime.[13]

The Court's Ruling

The present Petition must be denied.

Malversation is defined and penalized under Article 217 of the RPC,[14] as amended by Republic Act (R.A.) No. 10951,[15] to wit:

> ART. 217. *Malversation of public funds or property.* — Presumption of malversation. — Any public officer who, by reason of the duties of his office, is accountable for public funds or property, shall appropriate the same, or shall take or misappropriate or shall consent, or through abandonment or negligence, shall permit any other person to take such public funds or property, wholly or partially, or shall otherwise be guilty of the misappropriation or malversation of such funds or property shall suffer:
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> x x x x
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> 2. The penalty of *prision mayor* in its minimum and medium periods, if the amount involved is more than Forty thousand pesos (P40,000) but does not exceed One million two hundred thousand pesos (P1,200,000).
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> x x x x
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> In all cases, persons guilty of malversation shall also suffer the penalty of perpetual special disqualification and a fine equal to the amount of the funds malversed or equal to the total value of the property embezzled.
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> The failure of a public officer to have duly forthcoming any public funds or property with which he is chargeable, upon demand by any duly authorized officer, shall be *prima facie* evidence that he has put such missing funds or property to personal use.

The elements of malversation under said provision of law are: 1) that the offender is a public officer; 2) that he or she had custody or control of

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13 Id. at 53-56.

14 AN ACT REVISING THE PENAL CODE AND OTHER PENAL LAWS [Revised Penal Code], Act No. 3815, (1932).

15 AN ACT ADJUSTING THE AMOUNT OR THE VALUE OF PROPERTY AND DAMAGE ON WHICH A PENALTY IS BASED, AND THE FINES IMPOSED UNDER THE REVISED PENAL CODE, AMENDING FOR THE PURPOSE OF ACT NO. 3815, OTHERWISE KNOWN AS THE REVISED PENAL CODE, AS AMENDED, Section 40, (2017).

funds or property by reason of the duties of his or her office; 3) that those funds or property were funds or property for which he or she was accountable; and 4) that he or she appropriated, took, misappropriated or consented or, through abandonment or negligence, permitted another person to take them.[16]

In addition, in the crime of malversation of public funds, all that is necessary for conviction is proof that the accountable officer had received the public funds and that such officer failed to account for the said funds upon demand without offering a justifiable explanation for the shortage.[17]

A judicious review of the records reveal that the CA correctly affirmed the Decision dated December 5, 2016 of the RTC that the prosecution had proven beyond reasonable doubt petitioner's guilt for malversation of public funds through negligence.

Here, all of the above-mentioned elements were sufficiently established by the prosecution.

First, it is undisputed that petitioner is a public officer, being then a revenue collection officer of the BIR assigned at Alabel, Sarangani Province. A public officer, as defined in the RPC,[18] is "*any person who, by direct provision of law, popular election, or appointment by competent authority, shall take part in the performance of public functions in the Government of the Philippine Islands, or shall perform in said Government or in any of its branches public duties as an employee, agent or subordinate official, of any rank or class.*"

Second, the cash shortage in the amount of ₱188,671.40 in petitioner's recorded collection are public in character, as said amount were public funds which must be remitted to the Government.

Next, it is also beyond dispute that petitioner is an accountable officer. An accountable officer is a public officer who, by reason of his or her office, is accountable for public funds or property.[19] As a Revenue Officer I, petitioner's responsibilities include, to collect revenue for the Government, which must be duly recorded, and to remit such collection to the Government Treasury. Thus, as a revenue collection officer in Alabel, petitioner had the control and responsibility of her collections, including the

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16 *Venezuela v. People*, G.R. No. 205693, February 14, 2018.
17 Id.
18 REVISED PENAL CODE, Art. 203.
19 *Zoleta v. Sandiganbayan*, 765 Phil. 39 (2015).

cash shortage in the amount of ₱188,671.40 in public funds, and was accountable therefor.

Finally, as regards the last element for the crime of malversation of public funds through negligence, the prosecution was able to establish that petitioner failed to return the amount of ₱188,671.40, the recorded cash shortage, upon demand. Her failure to return said cash shortage upon demand, without offering a justifiable explanation for such shortage, created a *prima facie* evidence that public funds were put to her personal use, which petitioner failed to rebut and overturn.[20]

Hence, the Court rules that petitioner is guilty beyond reasonable doubt of malversation of public funds through negligence, since all the elements thereof were sufficiently established by the prosecution.

Yet, petitioner wants us to undo her conviction. Petitioner insists that she was denied due process as she was not informed of the true nature and cause of the charges against her. Petitioner contends that the RTC erred in convicting her of malversation involving the amount of ₱188,671.40, since the Information dated August 2, 1999 indicted her with malversation through negligence in the amount of ₱2,873,669.00.[21]

We are not persuaded.

As stated in the Information dated August 2, 1999, petitioner was charged with malversation through negligence in the amount of ₱2,873,669.00. Records reveal that such amount was the total amount of alleged malversed public funds, as shown in the Report on the Results of the Audit conducted and submitted by Crisostomo Pamplona, an auditor of the Commission on Audit, *viz.*:

> The total amount of P2,873,669.00 was found to have been misappropriated by Ms. Nida P. Corpuz, Revenue Officer I, BIR, Alabel, Sarangani Province and cohorts, thru the following:
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> | | | |
> |---|---|---|
> | 1. Tampering of official receipts | - | P2,684,997.60 |
> | 2. Cash Shortage | - | 188,671.40 |
> | Total | - | P2,873,669.00[22] |

We note that petitioner had knowledge of such alleged amounts during the audit examination. Records show that two separate demand letters

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20 Supra note 16.
21 *Rollo*, pp. 11-14.
22 Id. at 22.

were sent to petitioner, the first letter was issued on March 12, 1996, which required her to produce the amount of ₱2,684,997.60 – the difference of the total amount of revenues actually collected under 26 official receipts and the total amount of collections reported to have been made under the same receipts. Thereafter, the second demand letter dated March 29, 1996 was sent to petitioner, when the outcome of the cash examination under her accountability resulted in cash shortage in the amount of ₱188,671.40. In the same letter, petitioner was also reminded of the earlier demand to produce the amount of ₱2,684,997.60 of unreported collections, which comes to the total amount of ₱2,873,669.00.[23] Furthermore, during trial, the prosecution was able to adduce proof in support of the audit report, to which petitioner had participated thereto. As such, petitioner was duly informed of the detailed breakdown of the alleged malversed public funds.

Moreover, the Court stresses that it is too late for petitioner to question the sufficiency of the Information against her, since the right to assail the sufficiency of the same is not absolute. An accused is deemed to have waived this right if said accused fails to object upon his or her arraignment or during trial. In either case, evidence presented during trial can cure the defect in the Information.[24] Here, petitioner had waived her right to assail the sufficiency of the Information when she voluntarily entered a plea during arraignment, and thereafter participated in the trial. More importantly, the Information duly informed petitioner of the charge against her, and adequately stated the elements of malversation under *Article 217 of the RPC*.

Also, the CA correctly applied the rule, as elucidated in the case of *Zoleta v. Sandiganbayan*,[25] that malversation is committed either intentionally or by negligence. The *dolo* or the *culpa* present in the offense is only a modality in the perpetration of the felony. *Even if the mode charged differs from the mode proved, the same offense of malversation is involved and conviction thereof is proper*. A possible exception would be when the mode of commission alleged in the particulars of the indictment is so far removed from the ultimate categorization of the crime that it may be said that due process was denied by deluding the accused into an erroneous comprehension of the charge against him or her. Here, the said exception is not present, and that based on the records of this case, petitioner was not prejudiced nor does it appear that she failed to comprehend the crime charged against her. Thus, petitioner was not deprived of due process.

We now discuss the second assigned error. In another dire attempt to be exonerated from the crime charged, petitioner contends that the CA erred

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23 Id. at 23.

24 *Frias, Sr. v. People*, 561 Phil. 55 (2007).

25 Supra note 19.

in ruling that the RTC has jurisdiction to try and hear the case since the crime was committed by Bantawig in General Santos City before the accountable forms became an accountability of the petitioner and not in Alabel, Sarangani.

Petitioner's contention fails to convince us.

It is settled that venue is an essential element of jurisdiction in criminal cases. It determines not only the place where the criminal action is to be instituted, but also the court that has the jurisdiction to try and hear the case. The reason for this rule is two-fold. *First*, the jurisdiction of trial courts is limited to well-defined territories such that a trial court can only hear and try cases involving crimes committed within its territorial jurisdiction. *Second*, laying the venue in the *locus criminis* is grounded on the necessity and justice of having an accused on trial in the municipality of province where witnesses and other facilities for his defense are available.[26]

Unlike in civil cases, a finding of improper venue in criminal cases carries jurisdictional consequences. In determining the venue where the criminal action is to be instituted and the court which has jurisdiction over it, Section 15(a), Rule 110 of the Rules of Court[27] states that "*subject to existing laws, the criminal action shall be instituted and tried in the court or municipality or territory where the offense was committed or where any of its essential ingredients occurred.*"

This provision should be read with Section 10, Rule 110 of the Rules of Court in that, "*the complaint or information is sufficient if it can be understood from its allegations that the offense was committed or some of its essential ingredients occurred at some place within the jurisdiction of the court, unless the particular place where it was committed constitutes an essential element of the offense charged or is necessary for its identification.*"

Both aforequoted provisions categorically place the venue and jurisdiction over criminal cases not only in the court where the offense was committed, but also where any of its essential ingredients took place. In other words, the venue of action and of jurisdiction are deemed sufficiently alleged where the Information states that the offense was committed or some of its essential ingredients occurred at a place within the territorial jurisdiction of the court.[28]

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26 *Union Bank of the Philippines v. People*, 683 Phil. 108 (2012).

27 REVISED RULES ON CRIMINAL PROCEDURE, Rule 110.

28 *Union Bank of the Philippines v. People*, supra note 26.

Perusing the Information dated August 2, 1999, the Court finds that said Information had sufficiently alleged the crime of malversation through negligence against petitioner. Essentially, the said crime was committed in connection with petitioner's function as a revenue collection officer of the BIR at Alabel, Sarangani Province, and who is accountable to all the public funds that are recorded in her possession. Indubitably, the allegations in the Information indeed support a finding that petitioner committed the crime within the territorial jurisdiction of the RTC of Alabel.[29] As such, said RTC had jurisdiction over the crime charged.

As regards the proper penalty, we must stress that R.A. No. 10951 amended Article 217 of the RPC, which increased the thresholds of the amounts malversed, and amended the penalties of fines it corresponds to. As currently worded, Article 217 of the RPC, now provides that the penalties for malversation shall be as follows:

> ART. 217. *Malversation of public funds or property.* — Presumption of malversation.
>
> 1. The penalty of *prision correccional* in its medium and maximum periods, if the amount involved in the misappropriation or malversation does not exceed Forty thousand pesos (P40,000).
>
> 2. **The penalty of *prision mayor* in its minimum and medium periods, if the amount involved is more than Forty thousand pesos (P40,000) but does not exceed One million two hundred thousand pesos (P1,200,000).**
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> 3. The penalty of *prision mayor* in its maximum period to *reclusion temporal* in its minimum period, if the amount involved is more than One million two hundred thousand pesos (P1,200,000) but does not exceed Two million four hundred thousand pesos (P2,400,000).
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> 4. The penalty of *reclusion temporal*, in its medium and maximum periods, if the amount involved is more than Two million four hundred thousand pesos (P2,400,000) but does not exceed Four million four hundred thousand pesos (P4,400,000).
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> 5. The penalty of *reclusion temporal* in its maximum period, if the amount involved is more than Four million four hundred thousand pesos (P4,400,000) but does not exceed Eight million eight hundred thousand pesos (P8,800,000). If the amount exceeds the latter, the penalty shall be *reclusion perpetua.*
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> In all cases, persons guilty of malversation shall also suffer the penalty of perpetual special disqualification and a fine equal to the amount of the funds malversed or equal to the total value of the property embezzled. (Emphasis supplied)[30]

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29 Id.

30 Republic Act No. 10951.

We are mindful that although the law adjusting the penalties for malversation was not yet in force at the time of the commission of the offense, the Court shall give the new law — R.A. No. 10951, a retroactive effect, insofar as it favors petitioner by reducing the penalty that shall be imposed against her. As partly stated under Article 22 of the RPC,[31] "*penal laws shall have a retroactive effect insofar as they favor the person guilty of a felony, who is not a habitual criminal.*"

Under the old law, the proper penalty for the amount petitioner malversed - ₱188,671.40, is *reclusion temporal* in its maximum period to *reclusion perpetua*.[32] However, with the amendment introduced under R.A. No. 10951, the proper imposable penalty corresponding to the amount petitioner malversed, is the lighter sentence of *prision mayor* in its minimum and medium periods.

In addition, as correctly held by the CA,[33] petitioner enjoys the mitigating circumstance of restitution, which is akin to voluntary surrender, due to her restitution of the amount malversed.[34] Indubitably, under Article 64 of the RPC, if only a mitigating circumstance is present in the commission of the act, the Court shall impose the penalty in the minimum period.[35]

Accordingly, applying the Indeterminate Sentence Law,[36] petitioner shall be sentenced to an indeterminate penalty of **two years, four months and one day of *prision correccional*, as minimum**, to **six years and one day of *prision mayor*, as maximum.**

Lastly, under the second paragraph of Article 217 of the RPC, as amended by R.A. No. 10951, petitioner shall also suffer the penalty of perpetual special disqualification, and a fine equal to the amount of funds malversed, which in this case is ₱188,671.40. Also, said amount shall earn legal interest at the rate of 6% per annum from the date of finality of this Decision until fully paid.[37]

All told, we find no error in the conviction of petitioner.

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31 REVISED PENAL CODE, Art. 22.

32 Republic Act No. 1060. Section 1 partly states that: "4. The penalty of *reclusion temporal* in its medium and maximum periods, if the amount involved is more than twelve thousand pesos but is less than twenty-two thousand pesos. If the amount exceeds the latter, the penalty shall be *reclusion temporal* in its maximum period to *reclusion perpetua*."

33 *Rollo*, pp. 36-37.

34 *Venezuela v. People*, supra note 16.

35 REVISED PENAL CODE, Art. 64.

36 Act No. 4103, Sec. 1.

37 *Venezuela v. People*, supra note 16.

WHEREFORE, the appeal is **DENIED**. The Decision dated June 28, 2018 of the Court of Appeals–Cagayan de Oro City in CA-G.R. CR No. 01526-MIN is **AFFIRMED with MODIFICATION** in that petitioner Nida P. Corpuz is sentenced to suffer the indeterminate penalty of imprisonment ranging from **two (2) years, four (4) months and one (1) day of *prision correccional*, as minimum**, to **six (6) years and one (1) day of *prision mayor*, as maximum**. In addition, petitioner Nida P. Corpuz is **ORDERED** to **PAY** a **FINE** of ₱188,671.40, with legal interest of 6% per annum reckoned from the finality of this Decision until full satisfaction. Petitioner Nida P. Corpuz shall also suffer the penalty of perpetual special disqualification from holding any public office.

SO ORDERED.

JOSE C. REYES, JR.
Associate Justice

WE CONCUR:

DIOSDADO M. PERALTA
Chief Justice
Chairperson

ALFREDO BENJAMIN S. CAGUIOA
Associate Justice
Working Chairperson

AMY C. LAZARO-JAVIER
Associate Justice

MARIO V. LOPEZ
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.

DIOSDADO M. PERALTA
Chief Justice