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MISAELO DOMINGO C. BATTUNG III  
Division Clerk of Court  
Third Division

MAY 12 2022

Republic of the Philippines  
Supreme Court  
Manila

THIRD DIVISION

DEPARTMENT OF FINANCE - G.R. No. 238510  
REVENUE INTEGRITY

PROTECTION SERVICE (DOF - Present:  
RIPS), represented by

REYNALITO L. LAZARO and LEONEN, J., Chairperson,  
JESUS S. BUENO, HERNANDO,  
Petitioner, INTING,  
ROSARIO,\* and  
LOPEZ, JJ.

-versus-

OFFICE OF THE OMBUDSMAN  
and EVELYN RODRIGUEZ  
RAMIREZ,

Respondents.

Promulgated:  
July 14, 2021

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DECISION

LEONEN, J.:

As a rule, this Court does not interfere with the Ombudsman's exercise of its investigatory and prosecutorial powers. These powers are executive in nature and the Ombudsman is endowed with a wide latitude in exercising them.<sup>1</sup>

The Code of Conduct and Ethical Standards for Public Officials and Employees stipulates a mechanism that immediately reveals the non-filing of statements of assets, liabilities, and net worth (SALNs), as well as the filing

\* Designated additional Member per Special Order No. 2833.

<sup>1</sup> *Dichaves v. Office of the Ombudsman*, 802 Phil. 564 (2016) [Per J. Leonen, Second Division]; and *Reynes v. Office of the Ombudsman (Visayas)*, G.R. No. 223405, February 20, 2019, <<https://elibrary.judiciary.gov.ph/thebookshelf/showdocs/1/65054>> [Per J. Leonen, Third Division].

of incomplete and/or formally defective SALNs. Because immediate discovery is facilitated, the prescription for liability ensuing from non-filing or defective filing, inclusive of non-declarations or mis-declarations, shall begin to run from the due date of filing.<sup>2</sup>

To be liable for falsification under Article 171(4) of the Revised Penal Code,<sup>3</sup> a public officer or employee must have taken advantage of his or her official position. This means that he or she must have wielded particular power in connection with the preparation of a document closely related with his or her office and functions, so that no false declaration could be made without the unique opportunities and competencies facilitated by his or her office. Particular privity between one's office and the document allegedly falsified is essential. A document such as a SALN, which is prepared by public officers across the board, and is not connected with the unique competencies afforded by a specific public office, cannot be characterized as susceptible to the abuse contemplated by Article 171(4).

This Court resolves a Petition for Certiorari<sup>4</sup> under Rule 65 of the 1997 Rules of Civil Procedure, filed by Department of Finance – Revenue Integrity Protection Service (DOF-RIPS). This Petition assails Office of the Ombudsman's Joint Resolution<sup>5</sup> and Joint Order.<sup>6</sup> These cases centered on Evelyn Rodriguez Ramirez's (Ramirez) failure to declare real properties, motor vehicles, business interests, and liabilities in her 2000 to 2013 SALNs.

The assailed August 29, 2017 Joint Resolution found probable cause to indict Ramirez for some, but not all, counts of violation of Section 8<sup>7</sup> of

<sup>2</sup> See Republic Act No. 6713 (1989), sec. 8.

<sup>3</sup> ARTICLE 171. *Falsification by Public Officer, Employee or Notary or Ecclesiastical Minister.* — The penalty of prision mayor and a fine not to exceed 5,000 pesos shall be imposed upon any public officer, employee, or notary who, taking advantage of his official position, shall falsify a document by committing any of the following acts:

....  
4. Making untruthful statements in a narration of facts;

....  
The same penalty shall be imposed upon any ecclesiastical minister who shall commit any of the offenses enumerated in the preceding paragraphs of this article, with respect to any record or document of such character that its falsification may affect the civil status of persons.

<sup>4</sup> *Rollo*, pp. 3–44.

<sup>5</sup> *Id.* at 46–64. The August 29, 2017 Joint Resolution in Case Nos. OMB-C-C-14-14-0664 and OMB-C-F-14-0016 was penned by Graft Investigation and Prosecution Officer II David B. Corpuz and approved by Overall Deputy Ombudsman Melchor Arthur H. Carandang.

<sup>6</sup> *Id.* at 65–69. The December 29, 2017 Joint Order was penned by Graft Investigation and Prosecution Officer III Bonifacio G. Mandrilla and approved by Overall Deputy Ombudsman Melchor Arthur H. Carandang.

<sup>7</sup> 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.

Republic Act No. 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, which were raised by the DOF-RIPS against her. The same Joint Resolution dismissed all other charges against Ramirez, including those for falsification under Article 171(4) of the Revised Penal Code.

The assailed Joint Order denied the motions for reconsideration filed by Ramirez and the DOF-RIPS.

The DOF-RIPS was created by Executive Order No. 259, series of 2003. Section 3(b) and (c) of this Executive Order enable the DOF-RIPS to investigate the unusual or unjustified accumulation of wealth disproportionate to one's earning capacity. The investigation is conducted

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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 aforesaid 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.

Husband and wife who are both public officials or employees may file the required statements jointly or separately.

The Statements of Assets, Liabilities and Net Worth and the Disclosure of Business Interests and Financial Connections shall be filed by:

- (1) Constitutional and national elective officials, with the national office of the Ombudsman;
  - (2) Senators and Congressmen, with the Secretaries of the Senate and the House of Representatives, respectively; Justices, with the Clerk of Court of the Supreme Court; Judges, with the Court Administrator; and all national executive officials with the Office of the President.
  - (3) Regional and local officials and employees, with the Deputy Ombudsman in their respective regions;
  - (4) Officers of the armed forces from the rank of colonel or naval captain, with the Office of the President, and those below said ranks, with the Deputy Ombudsman in their respective regions; and
  - (5) All other public officials and employees, defined in Republic Act No. 3019, as amended, with the Civil Service Commission.
- (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.
- (C) Accessibility of documents. — (1) Any and all statements filed under this Act, shall be made available for inspection at reasonable hours.
- (2) Such statements shall be made available for copying or reproduction after ten (10) working days from the time they are filed as required by law.
  - (3) Any person requesting a copy of a statement shall be required to pay a reasonable fee to cover the cost of reproduction and mailing of such statement, as well as the cost of certification.
  - (4) Any statement filed under this Act shall be available to the public for a period of ten (10) years after receipt of the statement. After such period, the statement may be destroyed unless needed in an ongoing investigation.
- (D) Prohibited acts. — It shall be unlawful for any person to obtain or use any statement filed under this Act for:
- (a) any purpose contrary to morals or public policy; or
  - (b) any commercial purpose other than by news and communications media for dissemination to the general public.

by employees of the Department of Finance, Bureau of Internal Revenue, Bureau of Customs, and other agencies attached to the Department of Finance, to gather evidence concerning such accumulation, and to file appropriate civil, criminal, and administrative cases against erring employees.

Ramirez served as Revenue Officer at the Bureau of Internal Revenue.<sup>8</sup> She initially served as Revenue Officer I, beginning October 1, 1984. On April 16, 1991, she was promoted to Revenue Officer II. On December 15, 1997, she was promoted to Revenue Officer III. As of the assailed Joint Resolution's date, she was receiving an annual salary of ₱336,960.00.<sup>9</sup>

On May 28, 2013, the DOF-RIPS received a letter, sent by a Batangas Bureau of Internal Revenue "concerned taxpayer," charging Ramirez with extortion. Specifically, the letter claimed that Ramirez would "usually harass businessmen by examining the books[.]" and would assess the tax payable "at a very high rate[.]" The businessmen would then "compromise by paying half of the assessed tax[.]" but the official receipt only reflects one-third of the payment.<sup>10</sup>

This letter prompted the DOF-RIPS to conduct a lifestyle check on Ramirez. In the course of this, graft prevention and control officers reviewed Ramirez's 2000 to 2013 SALNs and cross-checked their contents against data gathered from the Bureau of Internal Revenue, Land Registration Authority, Land Transportation Office, Securities and Exchange Commission, and the Department of Trade and Industry, among others.<sup>11</sup>

The investigation revealed that Ramirez totally failed to declare, or otherwise failed to accurately declare, the value of some of her real and personal properties, along with her liabilities, as follows:

<i>Assets</i>			
<i>Property</i>	<i>Description</i>	<i>Status</i>	<i>To be reported in</i>
Real	House and lot in Sambat Ibaba, Batangas City <sup>12</sup>  Lot area: 257 square	Mortgaged in 1996 to Lipa City Development Bank <sup>14</sup>	2000-2001 SALNs, but was not reported by Ramirez <sup>16</sup>

<sup>8</sup> *Rollo*, p. 47.

<sup>9</sup> *Id.* at 50.

<sup>10</sup> *Id.* at 8.

<sup>11</sup> *Id.* at 8.

<sup>12</sup> *Id.* at 9-10.

	meters  Date of purchase: August 16, 1994 <sup>13</sup>	Foreclosed in 2002 <sup>15</sup>	
Real	Two parcels of land in San Jose Sico, Batangas City <sup>17</sup>  Lot area: 9,969 square meters and 12,541 square meters  Date of purchase: 1997 (purchased by Ramirez's husband) <sup>18</sup>	Currently owned; registered under the name of Ramirez and her husband <sup>19</sup>	2000-2013 SALNs, but was not reported by Ramirez <sup>20</sup>
Real	A lot located in Brgy. Pallokan and Sampaga, Batangas City  Lot area: 150 square meters.  Date of purchase: 2004 <sup>21</sup>	Sold in February 2006 <sup>22</sup>	2004-2005 SALNs, but was not reported by Ramirez <sup>23</sup>
Real	Two agricultural lands with improvements in San Jose Sico, Batangas City  Inherited by	Currently owned	As for the lands, 2005 and 2007 SALNs; but was not reported by Ramirez <sup>25</sup>  As for the

<sup>13</sup> Id. at 47-48.

<sup>14</sup> Id. at 9-10.

<sup>15</sup> Id. at 47.

<sup>16</sup> Id. at 48.

<sup>17</sup> Id. at 10.

<sup>18</sup> Id.

<sup>19</sup> Id. at 48.

<sup>20</sup> Id. at 10.

<sup>21</sup> Id.

<sup>22</sup> Id.

<sup>23</sup> Id.

	Ramirez on December 2, 2005 <sup>24</sup>		<p>improvements consisting of plants and trees, 2005 to 2011 SALNs, since it was only in 2012 that Ramirez declared that the said property had improvements of plants and trees, despite being in existence in 2005 to 2011<sup>26</sup></p> <p>As for the ₱8,000,000.00 improvement, 2012 SALN, since it was only in 2013 when Ramirez declared the said improvement, even if the improvement was introduced in 2012<sup>27</sup></p>
Real	<p>Two parcels of land located in Balagtas, Batangas City</p> <p>Lot area: 300 square meters each<sup>28</sup></p>	Sold in 2003 <sup>29</sup>	2001-2002 SALNs, but was not reported by Ramirez <sup>30</sup>
Personal	2005 Honda Civic with Plate No. VDM-586	Currently owned	2005-2006 and 2009-2013 SALNs, but was not reported by

<sup>24</sup> Id.

<sup>25</sup> Id.

<sup>26</sup> Id. at 11.

<sup>27</sup> Id.

<sup>28</sup> Id. at 10.

<sup>29</sup> Id.

<sup>30</sup> Id.

	Date of purchase: July 4, 2005 <sup>31</sup>		Ramirez <sup>32</sup>  It was only in her SALNs for 2007-2008 that Ramirez declared the vehicle <sup>33</sup>
Personal	2011 Ford Escape with Plate No. VFE-943  Date of purchase: May 2013 <sup>34</sup>	Currently owned	2013 SALN, but was not reported by Ramirez <sup>35</sup>
Personal	2010 Mitsubishi Montero Sport with Plate No. VEX-843  Date of purchase: April 23, 2010 <sup>36</sup>	Currently owned	2010 and 2013 SALNs, but was not reported by Ramirez <sup>37</sup>  Ramirez declared in her 2011 and 2012 SALNs that the value of the vehicle amounted to ₱1,250,000.00, but was discovered to be ₱1,913,120.00, upon investigation by Graft Prevention and Control Officers Reynalito L. Lazaro and Jesus S. Bueno <sup>38</sup>
Personal	2013 Toyota Fortuner with Plate No. FJD-732	Currently owned	2013 SALN, but was not reported by Ramirez <sup>40</sup>

<sup>31</sup> Id. at 49.

<sup>32</sup> Id.

<sup>33</sup> Id. at 11.

<sup>34</sup> Id. at 49.

<sup>35</sup> Id.

<sup>36</sup> Id.

<sup>37</sup> Id. at 12.

<sup>38</sup> Id.

	Date of purchase: May 2013 <sup>39</sup>		
Personal	Heavy trailer truck with Plate No. PUZ-258  Date of purchase: 2009 (by Ramirez's husband) <sup>41</sup>	Sold in 2010 <sup>42</sup>	2009 SALN, but was not reported by Ramirez <sup>43</sup>
Personal	Business investment in Angeline's Farm  Became operational in 2012 <sup>44</sup>	Currently owned	2012 SALN, but was not reported by Ramirez <sup>45</sup>
Personal	Income payments amounting to ₱28,750.63; and ₱27,847.90 from Philippine American Life and General Insurance Corporation in 2006 and 2007 <sup>46</sup>	-	2006 and 2007 SALNs, but was not reported by Ramirez <sup>47</sup>
<i>Liabilities</i>			
<i>Type of encumbrance</i>	<i>Property encumbered</i>	<i>Amount of loan acquired</i>	<i>Real amount acquired/to be reported in</i>
Real estate mortgage	Lot located in Brgys. Pallokan and Sampaga, Batangas City  Date mortgaged: April 5, 2004  Mortgaged to:	₱200,000.00, as declared in Ramirez's 2003, 2004 and 2005 SALNs <sup>49</sup>	The annotation in TCT No. T-53553—the lot's TCT—revealed that the property was mortgaged for ₱350,000.00 <sup>50</sup>

<sup>39</sup> Id.<sup>40</sup> Id. at 49.<sup>41</sup> Id.<sup>42</sup> Id.<sup>43</sup> Id.<sup>44</sup> Id.<sup>45</sup> Id.<sup>46</sup> Id. at 14.<sup>47</sup> Id.

	Batangas Rural Bank for Cooperatives, Inc. <sup>48</sup>		
Real estate mortgage	Property in Sambat Ibaba, Batangas City  Acquired on April 21, 1996 under a real estate mortgage  Mortgaged to: Lipa City Development Bank <sup>51</sup>	-	2000 and 2001 SALNs, but was not reported by Ramirez <sup>52</sup>
Real estate mortgage	Property in Balagtas, Batangas  Date mortgaged: January 2, 2002  Mortgaged to: Rizal Commercial Banking Corporation Savings Bank <sup>53</sup>	₱250,000.00, as declared in Ramirez's 2002 SALN <sup>54</sup>	The annotation in TCT No. T-48808 shows that the amount of the real estate mortgage was actually ₱500,000.00 <sup>55</sup>
Chattel mortgage	2005 Honda Civic with Plate No. VDM-586 <sup>56</sup>	-	2005 and 2006 SALNs, but was not reported by Ramirez <sup>57</sup>

DOF-RIPS claimed it was apparent that Ramirez's acquisitions were grossly disproportionate to her and her husband's combined incomes. Parenthetically, no income was ever reported for her husband, except in 2012, in the amount of ₱898,684.54.<sup>58</sup>

<sup>48</sup> Id. at 13.

<sup>49</sup> Id. at 13–14.

<sup>50</sup> Id. at 13–14 and 49.

<sup>51</sup> Id. at 13.

<sup>52</sup> Id.

<sup>53</sup> Id.

<sup>54</sup> Id.

<sup>55</sup> Id.

<sup>56</sup> Id. at 14.

<sup>57</sup> Id.

<sup>58</sup> Id. at 52.

In addition, the DOF-RIPS found that despite not having any travel authority issued to her by the Department of Finance,<sup>59</sup> Ramirez went abroad five times from 2000 to 2011. The DOF-RIPS noted that these omissions violated Executive Order No. 6, series of 1986, concerning the need for a travel authority before public officers may travel abroad.<sup>60</sup>

Acting on its findings, on November 28, 2014,<sup>61</sup> the DOF-RIPS filed complaints against Ramirez before the Office of the Ombudsman for: (1) violation of Section 8 of Republic Act No. 6713; (2) forfeiture of ill-gotten wealth under Section 8 of Republic Act No. 3019,<sup>62</sup> in relation to Republic Act No. 1379;<sup>63</sup> (3) perjury under Article 183 of the Revised Penal Code;<sup>64</sup> and (4) falsification under Article 171(4) of the Revised Penal Code.

Ramirez admitted ownership of the properties uncovered by the investigation. She maintained that she lawfully acquired those properties through her salary and other legitimate funds.<sup>65</sup> She further claimed to have obtained loans from Batangas Rural Bank for Cooperatives, Inc.,<sup>66</sup> Producers Credit Corporation,<sup>67</sup> and BPI Family Savings Bank.<sup>68</sup> In addition, her husband supposedly received proceeds of pensions from Insular Life Assurance Company, Ltd. and Philippine American Life and General Insurance Company.<sup>69</sup> Both Ramirez and her husband also allegedly obtained income from businesses.<sup>70</sup>

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<sup>59</sup> Id. at 14.

<sup>60</sup> Id. at 15.

<sup>61</sup> Id. at 61.

<sup>62</sup> SECTION 8. *Prima facie evidence of and dismissal due to unexplained wealth.* — If in accordance with the provisions of Republic Act Numbered One thousand three hundred seventy-nine, a public official has been found to have acquired during his incumbency, whether in his name or in the name of other persons, an amount of property and/or money manifestly out of proportion to his salary and to his other lawful income, that fact shall be a ground for dismissal or removal. Properties in the name of the spouse and dependents of such public official may be taken into consideration, when their acquisition through legitimate means cannot be satisfactorily shown. Bank deposits in the name of or manifestly excessive expenditures incurred by the public official, his spouse or any of their dependents including but not limited to activities in any club or association or any ostentatious display of wealth including frequent travel abroad of a non-official character by any public official when such activities entail expenses evidently out of proportion to legitimate income, shall likewise be taken into consideration in the enforcement of this section, notwithstanding any provision of law to the contrary. The circumstances hereinabove mentioned shall constitute valid ground for the administrative suspension of the public official concerned for an indefinite period until the investigation wealth is completed

<sup>63</sup> An Act Declaring Forfeiture in Favor of the State any Property found to have been unlawfully acquired by any public officer or employee and providing for the proceedings therefor.

<sup>64</sup> ARTICLE 183. *False Testimony in Other Cases and Perjury in Solemn Affirmation.* — The penalty of arresto mayor in its maximum period to prisión correccional in its minimum period shall be imposed upon any person who, knowingly making untruthful statements and not being included in the provisions of the next preceding articles, shall testify under oath, or make an affidavit, upon any material matter before a competent person authorized to administer an oath in cases in which the law so requires.

Any person who, in case of a solemn affirmation made in lieu of an oath, shall commit any of the falsehoods mentioned in this and the three preceding articles of this section, shall suffer the respective penalties provided therein.

<sup>65</sup> *Rollo*, p. 53.

<sup>66</sup> Id. at 54–56.

<sup>67</sup> Id. at 53.

<sup>68</sup> Id. at 56.

<sup>69</sup> Id. at 53–54.

<sup>70</sup> Id. at 56.

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Specifically as to the 2010 Mitsubishi Montero Sport, Ramirez claimed that it was purchased as an “accommodation” for her niece who was working as a nurse in Saudi Arabia. However, her niece was unable to pay the amortizations; thus, Ramirez assumed the obligation to pay and took the vehicle for herself.<sup>71</sup>

Ramirez added that her husband acquired properties that she was unable to declare, because her husband never informed her of his acquisitions.<sup>72</sup>

She further admitted to owning a 2011 Ford Escape and real properties in Balagtas, Batangas City, but failed to declare them. Moreover, she did not offer any specific explanation for her failure to declare these assets.<sup>73</sup>

As to the properties with inaccurate values that were listed in her SALNs, Ramirez claimed that she based their values on their estimated, assessed, or fair market value.<sup>74</sup>

As to the trips which were not covered by any travel authority, Ramirez stated that she saw no need for any travel authority because “most of her travels were sponsored by her siblings.”<sup>75</sup>

In its assailed August 29, 2017 Joint Resolution,<sup>76</sup> the Office of the Ombudsman found Ramirez’s defenses wanting. Thus, it found probable cause to indict Ramirez for violation of Section 8 of Republic Act No. 6713. However, noting that the violations concerning her 2000 to 2005 SALNs had prescribed, the Office of the Ombudsman noted that Ramirez could only be indicted for eight counts of Section 8 violations.<sup>77</sup> It explained that a violation of Section 8 of Republic Act No. 6713 is punishable by imprisonment not exceeding five years,<sup>78</sup> and that, under Sections 1<sup>79</sup> and 2<sup>80</sup>

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<sup>71</sup> Id. at 55.

<sup>72</sup> Id. at 57.

<sup>73</sup> Id.

<sup>74</sup> Id.

<sup>75</sup> Id.

<sup>76</sup> Id. at 46–63.

<sup>77</sup> Id. at 61.

<sup>78</sup> SECTION 11. *Penalties.* — (a) Any public official or employee, regardless of whether or not he holds office or employment in a casual, temporary, holdover, permanent or regular capacity, committing any violation of this Act shall be punished with a fine not exceeding the equivalent of six (6) months' salary or suspension not exceeding one (1) year, or removal depending on the gravity of the offense after due notice and hearing by the appropriate body or agency. If the violation is punishable by a heavier penalty under another law, he shall be prosecuted under the latter statute.

Violations of Sections 7, 8 or 9 of this Act shall be punishable with imprisonment not exceeding five (5) years, or a fine not exceeding five thousand pesos (P5,000), or both, and, in the discretion of the court of competent jurisdiction, disqualification to hold public office.

(b) Any violation hereof proven in a proper administrative proceeding shall be sufficient cause for removal or dismissal of a public official or employee, even if no criminal prosecution is instituted against him.

of Act No. 3326, violations of special laws with a penalty of imprisonment of two years or more—but not more than six years—shall prescribe in eight years from the time of the commission of the crime.<sup>81</sup>

Concerning the charge of falsification, the Office of the Ombudsman noted that there was no showing that Ramirez specifically took advantage of her official position to enable her non-declarations and mis-declarations.<sup>82</sup>

As to the charge of perjury, the Office of the Ombudsman noted that Section 11(a) of Republic Act No. 6713<sup>83</sup> specifies that prosecution under another statute of an offense which may also fall under Republic Act No. 6713 shall prosper only when the other statute imposes a heavier penalty. It explained that, considering the penalty for perjury under the Revised Penal Code is less than the five-year imprisonment imposed by Section 11 of Republic Act No. 6713, a separate charge of perjury cannot prosper.<sup>84</sup>

The dispositive portion of this Joint Resolution reads:

**WHEREFORE**, finding probable cause for eight counts of violation of Section 8 of RA 6713 against respondent EVELYN RODRIGUEZ RAMIREZ, let the informations be filed in the Metropolitan Trial Court of Lipa City, Batangas, covering her 2006 to 2013 SALNs.

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(c) Private individuals who participate in conspiracy as co-principals, accomplices or accessories, with public officials or employees, in violation of this Act, shall be subject to the same penal liabilities as the public officials or employees and shall be tried jointly with them.

(d) The official or employee concerned may bring an action against any person who obtains or uses a report for any purpose prohibited by Section 8 (D) of this Act. The Court in which such action is brought may assess against such person a penalty in any amount not to exceed twenty-five thousand pesos (P25,000). If another sanction hereunder or under any other law is heavier, the latter shall apply.

<sup>79</sup> SECTION 1. Violations penalized by special acts shall, unless otherwise provided in such acts, prescribe in accordance with the following rules: (a) after a year for offenses punished only by a fine or by imprisonment for not more than one month, or both; (b) after four years for those punished by imprisonment for more than one month, but less than two years; (c) after eight years for those punished by imprisonment for two years or more, but less than six years; and (d) after twelve years for any other offense punished by imprisonment for six years or more, except the crime of treason, which shall prescribe after twenty years. Violations penalized by municipal ordinances shall prescribe after two months.

<sup>80</sup> SECTION 2. Prescription shall begin to run from the day of the commission of the violation of the law, and if the same be not known at the time, from the discovery thereof and the institution of judicial proceeding for its investigation and punishment.

The prescription shall be interrupted when proceedings are instituted against the guilty person, and shall begin to run again if the proceedings are dismissed for reasons not constituting jeopardy.

<sup>81</sup> *Rollo*, p. 61.

<sup>82</sup> *Id.* at 62.

<sup>83</sup> SECTION 11. *Penalties.* - (a) Any public official or employee, regardless of whether or not he holds office or employment in a casual, temporary, holdover, permanent or regular capacity, committing any violation of this Act shall be punished with a fine not exceeding the equivalent of six (6) months' salary or suspension not exceeding one (1) year, or removal depending on the gravity of the offense after due notice and hearing by the appropriate body or agency. If the violation is punishable by a heavier penalty under another law, he shall be prosecuted under the latter statute. Violations of Sections 7, 8 or 9 of this Act shall be punishable with imprisonment not exceeding five (5) years, or a fine not exceeding five thousand pesos (P5,000), or both, and, in the discretion of the court of competent jurisdiction, disqualification to hold public office.

<sup>84</sup> *Rollo*, pp. 60–61.

The charges for Perjury, Falsification of Public Document and Forfeiture of Ill-Gotten Wealth are DISMISSED.

**SO ORDERED.**<sup>85</sup> (Emphasis in the original)

In its assailed December 29, 2017 Joint Order,<sup>86</sup> the Office of the Ombudsman denied the DOF-RIPS' Motion for Partial Reconsideration and Ramirez's Motion for Reconsideration.

Thereafter, the DOF-RIPS filed the present Petition. It maintains that Ramirez's liability for violating Section 8 of Republic Act No. 6713—concerning the non-declarations in her 2000 to 2005 SALNs—has not prescribed, considering that her non-declarations were not discovered until a citizen's complaint was lodged against her, and until this was followed by an investigation.<sup>87</sup>

It also maintains that Ramirez ought to be prosecuted for the separate charge of falsification. Countering the Office of the Ombudsman's holding that Ramirez did not take advantage of her official position, it cites *Siquian v. People*,<sup>88</sup> which states that: “[a]buse of public office is considered present when the offender falsifies a document in connection with the duties of his office[,] which consist of either making or preparing or otherwise intervening in the preparation of a document.”<sup>89</sup>

For this Court's resolution is the issue of whether or not public respondent Office of the Ombudsman gravely abused its discretion in ruling that: first, private respondent Evelyn Rodriguez Ramirez's liability for violating Section 8 of Republic Act No. 6713, concerning the non-declarations in her 2000 to 2005 SALNs has prescribed; and second, that respondent Ramirez cannot be prosecuted for falsification under Article 171(4) of the Revised Penal Code.

## I

In *Dichaves v. Office of the Ombudsman*,<sup>90</sup> this Court explained that the Office of the Ombudsman “has the sole power to determine whether there is probable cause to warrant the filing of a criminal case against an accused[,] [as t]his function is executive in nature.”<sup>91</sup> Thus—in keeping with the basic principle of separation of powers—courts, which exercise judicial power, ought not to disturb conclusions made by public

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<sup>85</sup> Id. at 63.

<sup>86</sup> Id. at 65–69.

<sup>87</sup> Id. at 27.

<sup>88</sup> 253 Phil. 217 (1989) [Per J. Cortes, Third Division].

<sup>89</sup> *Rollo*, p. 20, citing *Siquian v. People*, 253 Phil. 217 (1989) [Per J. Cortes, Third Division].

<sup>90</sup> 802 Phil. 564 (2016) [Per J. Leonen, Second Division].

<sup>91</sup> Id. at 590.

prosecutors.<sup>92</sup> However, in keeping with the principle of checks and balances, “a writ of certiorari may issue and undo the prosecutor’s iniquitous determination” in instances tainted with grave abuse of discretion.<sup>93</sup>

The Office of the Ombudsman was correct in reckoning prescription of Ramirez’s liability for violating Section 8 of Republic Act No. 6713, from when she filed her 2000 to 2005 SALNs. Its determination concerning prescription was not attended by grave abuse of discretion.

Section 2 of Act No. 3326 provides for the prescriptive period for violations of special laws. Generally, prescription “begin[s] to run from the day of the commission of the violation.” However, if the offense remains unknown, prescription runs only from the time of its discovery and the subsequent institution of judicial proceedings to hold the offender liable:

SECTION 2. Prescription shall begin to run from the day of the commission of the violation of the law, and if the same be not known at the time, from the discovery thereof and the institution of judicial proceeding for its investigation and punishment.

The prescription shall be interrupted when proceedings are instituted against the guilty person, and shall begin to run again if the proceedings are dismissed for reasons not constituting jeopardy.

The exception has been dubbed as the “blameless ignorance doctrine,” as explained in *Presidential Ad Hoc Fact-Finding Committee on Behest Loans v. Desierto*:<sup>94</sup>

Generally, the prescriptive period shall commence to run on the day the crime is committed. That an aggrieved person “entitled to an action has no knowledge of his right to sue or of the facts out of which his right arises,” does not prevent the running of the prescriptive period. An exception to this rule is the “blameless ignorance” doctrine, incorporated in Section 2 of Act No. 3326. Under this doctrine, “the statute of limitations runs only upon discovery of the fact of the invasion of a right which will support a cause of action. In other words, the courts would decline to apply the statute of limitations where the plaintiff does not know or has no reasonable means of knowing the existence of a cause of action.” It was in this accord that the Court confronted the question on the running of the prescriptive period in *People v. Duque* which became the cornerstone of our 1999 Decision in *Presidential Ad Hoc Fact-Finding Committee on Behest Loans v. Desierto* (G.R. No. 130149), and the subsequent cases which Ombudsman Desierto dismissed, emphatically, on the ground of prescription too. Thus, we held in a catena of cases, that if the violation of the special law was not known at the time of its commission, the prescription begins to run only from the discovery

<sup>92</sup> *Reynes v. Office of the Ombudsman (Visayas)*, G.R. No. 223405, February 20, 2019, <<https://elibrary.judiciary.gov.ph/thebookshelf/showdocs/1/65054>> [Per J. Leonen, Third Division].

<sup>93</sup> *Id.*

<sup>94</sup> 664 Phil. 16 (2011) [Per J. Perez, First Division].

thereof, i.e., discovery of the unlawful nature of the constitutive act or acts.<sup>95</sup> (Citations omitted)

To be clear, the rule remains that “the mere fact that a person entitled to an action has no knowledge of his right to sue or of the facts out of which his right arises, does not prevent the running of the statute [of limitations].” Nevertheless, “courts [will] decline to apply the statute of limitations where the plaintiff neither knew nor had reasonable means of knowing the existence of a cause of action.”<sup>96</sup>

In *Del Rosario v. People*,<sup>97</sup> the petitioner failed to file her 1990 and 1991 SALNs. However, it was not until October 28, 2004 that she was administratively charged with dishonesty; grave misconduct; and conduct prejudicial to the best interest of the service. Moreover, it was not until more than three years later, on March 11, 2008, that she was criminally charged for her failure to file her 1990 and 1991 SALNs. The informations against her were initially quashed, but the Sandiganbayan reversed the quashal.

In reversing the quashal, the Sandiganbayan relied on the so-called “Behest Loan cases,”<sup>98</sup> among which was *Presidential Ad Hoc Fact-Finding Committee on Behest Loans v. Desierto*,<sup>99</sup> and explained that:

[I]t would be difficult for the Office of the Ombudsman to know on the required dates of filing of the failure to file the SALNs. . . and that to suggest that. . . [a] concerned agency should come up with a tracking system to ferret out the violators of R.A. No. 6713 on the dates of the filing of the SALNs would not only be burdensome, but highly impossible.<sup>100</sup>

This Court in *Del Rosario* reversed the Sandiganbayan and maintained that prescription had set in. It explained that the petitioner could not have actively concealed her non-filing, because a cursory check on who filed and who did not would have readily revealed that she had not filed her SALN:

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<sup>95</sup> Id. at 27–28.

<sup>96</sup> J. Puno, Concurring and Dissenting Opinion in *Presidential Ad Hoc Fact-Finding Committee on Behest Loans v. Desierto*, 375 Phil. 697, 749 (2015) [Per C.J. Davide, Jr., En Banc].

<sup>97</sup> 834 Phil. 419 (2018) [Per J. Bersamin, Third Division].

<sup>98</sup> *Presidential Ad Hoc Committee on Behest Loans v. Tabasondra*, 579 Phil. 312 (2008) [Per J. Chico-Nazario, Third Division]; *Presidential Ad Hoc Fact-Finding Committee on Behest Loans v. Ombudsman*, 159 Phil. 15 (2006) [Per J. Callejo, Sr., First Division]; *Presidential Commission on Good Government v. Desierto*, 484 Phil. 53 (2004) [Per J. Sandoval-Gutierrez, Third Division]; *Presidential Ad Hoc Fact-Finding Committee on Behest Loans v. Desierto*, 415 Phil. 723 (2001) [Per J. Pardo, En Banc].

<sup>99</sup> *Presidential Ad Hoc Fact-Finding Committee on Behest Loans v. Desierto*, 415 Phil. 723 (2001) [Per J. Pardo, En Banc].

<sup>100</sup> *Del Rosario v. People*, 834 Phil. 419, 427 (2018) [Per J. Bersamin, Third Division].

The guidelines summarized in *Presidential Commission on Good Government v. Carpio-Morales* already settled how to determine the proper reckoning points for the period of prescription. Whether it is the general rule or the exception that should apply in a particular case depends on the availability or the suppression of information relative to the crime should first be ascertained. If the information, data, or records from which the crime is based could be plainly discovered or were readily available to the public, as in the case of the petitioner herein, the general rule should apply, and prescription should be held to run from the commission of the crime; otherwise, the discovery rule is applied.

*[W]hen there are reasonable means to be aware of the commission of the offense, the discovery rule should not be applied. To prosecute an offender for an offense not prosecuted on account of the lapses on the part of the Government and the officials responsible for the prosecution thereof or burdened with the duty of making sure that the laws are observed would have the effect of condoning their indolence and inaction.<sup>101</sup> (Emphasis supplied, citation omitted)*

This Court emphasized that the authorities were well in a position to immediately know of the petitioner's non-filing. Particularly, the Office of the Ombudsman was noted to have established a computerized database for monitoring compliance:

The CSC and the Office of the Ombudsman both issued memorandum circulars in 1994 and 1995 to announce guidelines or procedures relative to the filing of the SALNs pursuant to R.A. No. 6713. Ombudsman Memorandum Circular No. 95-13 (Guidelines/Procedures on the Filing of Statements of Assets, Liabilities and Net worth and Disclosures of Business Interests and Financial Connections with the Office of the Ombudsman Required under Section 8, Republic Act No. 6713) publicized that the Office of the Ombudsman would create a task force that would maintain a computerized database of all public officials and employees required to file SALNs, and that such task force would monitor full compliance with the law. The circular further provided that: "The administrative/personnel division shall likewise prepare a report indicating therein the list of officials and employees who failed to submit their respective statements of assets, liabilities and net worth and disclosures of business interests and financial connections."

Considering that the memorandum circulars took effect prior to the commission of the violations by the petitioner, it would be unwarranted to hold that the Office of the Ombudsman could not have known of her omissions on the due dates themselves of the filing of the SALNs. What we need to stress is that the prescriptive period under Act No. 3326 was long enough for the Office of the Ombudsman and the CSC to investigate and identify the public officials and employees who did not observe the requirement for the submission or filing of the verified SALNs — information that was readily available to the public.<sup>102</sup>

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<sup>101</sup> Id. at 432–433.

<sup>102</sup> Id. at 433–434.

*Del Rosario* was reiterated in another recent Decision<sup>103</sup> by this Court, incidentally involving the same petitioner and public respondent as in this case. In *Department of Finance – Revenue Integrity Protection Service v. Office of the Ombudsman and Miriam R. Casayuran (Casayuran)*:<sup>104</sup>

The Ombudsman is correct that Casayuran can no longer be penalized for non-filing of her SALNs for CYs 1995, 1997, and 1998 under [Republic Act] No. 6713. In *Del Rosario v. People*, We explained that the prescriptive period for filing an action for violation of Sec. 8 of [Republic Act] No. 6713 is eight (8) years pursuant to Sec. of Act No. 3326. Based on Sec. 2 of the same law, the period shall begin to run either from the day of the commission of the violation of the law or, if the violation not be known at the time, from the discovery thereof and the institution of judicial proceedings for its investigation and punishment. The second mode is an exception to the first and is known as the discovery rule or the blameless ignorance doctrine. In *Del Rosario*, We refused to apply the blameless ignorance doctrine in determining when prescription should run against the petitioner who failed to file her SALN. Sec. 8 of RA No. 6713 itself makes the SALNs available to the public for copying or inspection at reasonable hours. The basis of the crime could thus be plainly discovered or were readily available to the public. That being the case, prescription shall run from the commission of the offense, which in this case was the non-filing of the SALN. The DOF-RIPS filed [its] complaint on October 17, 2013 or more than a decade after Casayuran failed to file her 1995, 1997, and 1998 SALN. Consequently, the Ombudsman was correct in ruling that the action for such violation has prescribed.<sup>105</sup> (Citations omitted)

Both *Del Rosario* and *Casayuran* were further reiterated in *Department of Finance – Revenue Integrity Protection Service v. Office of the Ombudsman and Clemente Del Rosario Germar (Germar)*:<sup>106</sup>

In *Del Rosario v. People* (Del Rosario), this Court held that the prescriptive period should be reckoned from the time of filing, or non-filing, of the SALN. There were reasonable means for the OMB and the Civil Service Commission (CSC) to be aware of the commission of the offense being the agencies invested with the primary responsibility of monitoring compliance with RA 6713. Moreover, the SALNs of government employees and officials are accessible to the public for copying or inspection at reasonable hours, thus, this Court ruled in *Del Rosario* that the State had no reason not to be presumed to know of therein petitioner's omissions within the eight-year period of prescription.

The recent case of *Department of Finance-Revenue Integrity Protection Service v. Office of the Ombudsman and Miriam R. Casayuran*

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<sup>103</sup> *Department of Finance – Revenue Integrity Protection Service v. Office of the Ombudsman and Miriam R. Casayuran*, G.R. No. 240137, September 9, 2020, <<https://elibrary.judiciary.gov.ph/thebookshelf/showdocs/1/67005>> [Per J. Carandang, Third Division].

<sup>104</sup> Id.

<sup>105</sup> Id.

<sup>106</sup> G.R. No. 238660, February 3, 2021, <<https://sc.judiciary.gov.ph/19496/>> [Per J. Zalameda, First Division].

echoed the ruling in *Del Rosario*, thus:

....

Applying the ruling in *Del Rosario* and *DOF-RIPS v. Ombudsman and Casayuran* to this case, it is clear that there was no grave abuse of discretion on the part of the OMB when it dismissed the complaint for violation of Section 8 of RA 6713 with respect to private respondent's SALNs for the years 2002-2007.<sup>107</sup> (Citations omitted)

Yet again, *Del Rosario* and *Casayuran*, were reiterated in *Department of Finance – Revenue Integrity Protection Service v. Digno A. Eneiro (Eneiro)*.<sup>108</sup>

In *Del Rosario v. People of the Philippines*, the Court held that the prescriptive period should be reckoned from the time of filing, or non-filing of the SALN since the Ombudsman and the Civil Service Commission have the reasonable means of ferreting out violations pertaining to the filing of SALNs being the agencies tasked with the primary responsibility of monitoring full compliance with RA 6713. Moreover, RA 6713 specifically provides for the accessibility of SALNs to the public and the availability of the documents for inspection at reasonable hours, or for copying or reproduction, from the time they are filed as required by law. Thus, the DOF-RIPS' assertion that the running of the prescriptive period should be reckoned from the time of their discovery of the violations claiming that it could not have known or could not have had reasonable means of knowing respondent's omissions in the subject SALNs, which information was readily available to the public, is simply implausible.

Accordingly, in this case, considering that 10 years had lapsed since the submission of respondent's 2005 SALN, and 18 years had lapsed after the submission of the 1997 SALN, when the complaint against respondent was filed on 13 July 2016, the Ombudsman correctly held that the offenses have already prescribed, pursuant to Section 1 of Act No. 3326.

Verily, the Ombudsman did not act with grave abuse of discretion in dismissing the complaint for violation of RA 6713 with respect to respondent's 1997 and 2005 SALNs.<sup>109</sup>

*Del Rosario's*, *Casayuran's*, *Germar's*, and *Eneiro's* dispositions were in keeping with how—immediately after the requisite date for filing SALNs—the government is in a position to identify those who failed to timely file. Conceivably, running a simple command on the Office of the Ombudsman's database would have revealed the identities of those who failed to file on time. Further, even without a computerized database, such checking would still have been easy and straightforward, albeit crude. After

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<sup>107</sup> Id. at 13–14.

<sup>108</sup> G.R. No. 238630, February 3, 2021, <<https://sc.judiciary.gov.ph/23592/>> [Per J. Delos Santos, Third Division].

<sup>109</sup> Id.

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all, the only thing that needs to be done is to check off names as against a master list.

In the same vein, upon a public officer's filing of his or her SALN, the government is in a position to make an initial review of its contents and form. Ultimately, it is not difficult to conceive of situations when public officers: (1) miss the deadline; (2) make erroneous, inaccurate, or incomplete declarations; and/or (3) make formal errors, all in good faith. It is precisely for this reason that the Code of Conduct and Ethical Standards for Public Officials and Employees provides a mechanism, not only for review, but even for prompting compliance by those who, in good faith, are unable to comply with the SALN requirement's strictest terms.

## II

The law institutes a mechanism for review and an opportunity to rectify errors, specifically with respect to: (1) failure to submit on time; (2) incomplete SALNs; and (3) formally defective SALNs. Section 10(a) and (b) spell out the basic terms or framework of this mechanism, with the legislative branch as template. Section 10 stipulates that the same mechanism must be facilitated in the other branches of government:

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. (Emphasis supplied)

Thus, liability for failure to file a SALN, or a defective SALN, does not automatically arise. Section 10's review and compliance mechanism

means that upon the submission of SALNs, review and compliance committees in each government office are required to prepare lists of officers and personnel who: (1) did not file their SALN; or (2) filed their SALNs, but with deficient information or are formally defective.<sup>110</sup>

Thereafter, compliance orders must be issued by the office or agency head to the concerned officers or personnel. Such compliance orders shall require them to—within 30 days—file their unfiled SALN, or to correct the defect by adjusting incorrect information, supplying lacking information, or making formal adjustments, as the case may be.<sup>111</sup> Only upon failure to comply within 30 days shall liability ensue.<sup>112</sup> Accordingly, the government's failure to act by not issuing a compliance order to a public officer or employee should mean that such public officer or employee properly discharged their duty to file a complete and sufficient SALN, and that he or she did so on time.

*Atty. Navarro v. Office of the Ombudsman*<sup>113</sup> explained how it is the government's duty to call the attention of a public officer who may have committed an error by failing to file a SALN at the required time, or otherwise filing a defective SALN. It notes how, by being issued a compliance order, the public officer concerned is prompted to make the necessary correction, whether it be by filing a yet unfiled SALN, or by correcting whatever defects attended the previously filed SALN. It affirms how liability for the unfiled or defective SALN shall ensue only if, after being notified, the public officer concerned fails to rectify his or her error:

Although it is the duty of every public official/employee to properly accomplish his [or] her SALN, it is not too much to ask for the head of the appropriate department/office to have called his attention should there be any incorrectness in his SALN. The DOF, which has supervision over the BIR, could have directed Navarro to correct his SALN. This is in consonance with the above-quoted Review and Compliance Procedure under R.A. No. 6713, as well as its Implementing Rules and Regulations (*IRR*), providing for the procedure for review of statements to determine whether they have been properly accomplished. To reiterate, it is provided in the *IRR* that in the event authorities determine that a SALN is not properly filed, they should **inform the reporting individual and direct him [or her] to take the necessary corrective action.**

....

The Court is mindful of the duty of public officials and employees to disclose their assets, liabilities and net worth accurately and truthfully. In keeping up with the constantly changing and fervent society and for the purpose of eliminating corruption in the government, the new SALN is

<sup>110</sup> CSC Resolution No. 13-00455 (2013).

<sup>111</sup> CSC Resolution No. 13-00174 (2013), sec. 3.

<sup>112</sup> Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees, Rule VIII (1989), sec. 4, as amended by CSC Resolution No. 06-0231 (2006) and CSC Resolution No. 13-00174 (2013).

<sup>113</sup> 793 Phil. 453 (2016) [Per J. Mendoza, Second Division].

stricter, especially with regard to the details of real properties, to address the pressing issue of transparency among those in the government service. Although due regard is given to those charged with the duty of filtering malicious elements in the government service, it must still be stressed that such duty must be exercised with great caution as grave consequences result therefrom. Thus, some leeway should be accorded the public officials. They must be given the opportunity to explain any *prima facie* appearance of discrepancy. To repeat, where his explanation is adequate, convincing and *verifiable*, his [or her] assets cannot be considered unexplained wealth or illegally obtained.<sup>114</sup> (Emphasis in the original)

The urgency and limited window of time within which the government must act and pursue liability in relation to unfiled or defective SALNs is confirmed by how Section 8(C)(4) of the Code of Conduct and Ethical Standards for Public Officials and Employees mandates the keeping of SALNs for a period of only 10 years. Unless there is an ongoing investigation upon the arrival of the 10<sup>th</sup> year, archived SALNs may be destroyed. Consistent with this, the lack of archived SALNs that have aged beyond 10 years should be interpreted as arising from compliance with Section 8(C)(4), e.g., that they have been destroyed because the statutorily mandated period for keeping them has lapsed:

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.

....

(C) Accessibility of documents. - (1) Any and all statements filed under this Act, shall be made available for inspection at reasonable hours.

....

(4) Any statement filed under this Act shall be available to the public for a period of ten (10) years after receipt of the statement. After such period, the statement may be destroyed unless needed in an ongoing investigation.

### III

A statement of assets, liabilities, and net worth is not an end in itself. It is only a means to a greater end. *Office of the Ombudsman v. Racho*<sup>115</sup> explained how a SALN is a mechanism designed “to curtail [the] ‘acquisition of unexplained wealth’”:

<sup>114</sup> Id. at 476–478.

<sup>115</sup> 656 Phil. 148 (2011) [Per J. Mendoza, Second Division].

By mandate of law, every public official or government employee is required to make a complete disclosure of his [or her] assets, liabilities and net worth in order to suppress any questionable accumulation of wealth because the latter usually results from non-disclosure of such matters. Hence, a public official or employee who has acquired money or property manifestly disproportionate to his [or her] salary or his [or her] other lawful income shall be prima facie presumed to have illegally acquired it.

It should be understood that *what the law seeks to curtail is "acquisition of unexplained wealth."* Where the source of the undisclosed wealth can be properly accounted, then it is "explained wealth" which the law does not penalize.<sup>116</sup> (Emphasis supplied)

The Statement of Assets and Liabilities law "aims to guard against [the] accumulated wealth of public servants that are grossly disproportionate to their income or other sources of income, and which cannot be properly accounted for or explained[.]"<sup>117</sup> Thus, errors made in good faith, and mis-declarations or non-declarations that do not entail manifest, and unaccounted or unexplained disproportion with sources of income do not signify dishonesty:

In this case, the discrepancies in the statement of Racho's assets are not the results of mere carelessness. On the contrary, there is substantial evidence pointing to a conclusion that Racho is guilty of dishonesty because of his unmistakable intent to cover up the true source of his questioned bank deposits.

It should be emphasized, however, that mere misdeclaration of the SALN does not automatically amount to dishonesty. Only when the accumulated wealth becomes manifestly disproportionate to the employee's income or other sources of income and the public officer/employee fails to properly account or explain his other sources of income, does he become susceptible to dishonesty because when a public officer takes an oath or office, he or she binds himself or herself to faithfully perform the duties of the office and use reasonable skill and diligence, and to act primarily for the benefit of the public. Thus, in the discharge of duties, a public officer is to use that prudence, caution and attention which careful persons use in the management of their affairs.<sup>118</sup>

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 mis-declarations that do not point to a scheme to mislead and defraud. Such*

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<sup>116</sup> Id. at 161.

<sup>117</sup> J. Leonen, Dissenting Opinion in *Republic v. Sereno*, 831 Phil. 271, 979 (2018) [Per J. Tijam, En Banc].

<sup>118</sup> Id. citing *Atty. Salumbides, et al. v. Office of the Ombudsman, et al.*, 633 Phil. 325 (2010) [Per J. Carpio Morales, En Banc].

*non-declarations or mis-declarations 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 affords, and those who make a mockery of the trust reposed in them by the public.

#### IV

In accordance with Section 10's wisdom, it follows that when the government is unable to timely and dutifully discharge its function of making an initial review of filings, non-filings, and defective filings, the period for extinguishing liability by way of prescription begins to run. This is true even when it is manifest that the public officer concerned was in error. The government's failure to act means that, at the appropriate time, no alternative is left except but to deem liability precluded.

Such is the government's fatal error here. This Court understands petitioner's lament. Indeed, all indications point to how respondent Ramirez made egregious non-declarations and mis-declarations that engender liability. Hence, the proper finding of probable cause for years following 2005. However, the task of pursuing liability is a duty that the government must heedfully discharge. Doing so entails acting in a timely manner as much as tending to the substantive content of the cases it pursues. Act No. 3326 sets a period of prescription, and the Code of Conduct and Ethical Standards for Public Officials and Employees spells out a wisdom for why prescription should be reckoned from the date of the defective SALN's filing. The task of faithfully carrying out applicable laws compels this Court to sustain the Office of the Ombudsman's ruling that prescription has set in.

#### V

Neither was there grave abuse of discretion in the Office of the Ombudsman's ruling that there is no probable cause to indict respondent Ramirez for falsification.

Unlike the prescriptive period for charges of violating Section 8 of the Code of Conduct and Ethical Standards for Public Officials and Employees, the prescriptive period for falsification under Article 171 of the Revised Penal Code is 15 years. This offense is punished by "[t]he penalty of *prisión*



*mayor* and a fine not to exceed [P5,000.00].”<sup>119</sup> Article 25 of the Revised Penal Code classifies *prisión mayor* as an afflictive penalty.<sup>120</sup> Further, Article 90(1) provides that crimes punishable by afflictive penalties other than *reclusión perpetua* or *reclusión temporal* shall prescribe in 15 years.<sup>121</sup>

Despite the differing periods, as with violations of Section 8, prescription for the charge of falsification arising from defective SALN declarations must similarly begin from the due date of filing the specific SALN concerned. Regardless of the precise or nuanced nature of the ensuing charge, the underlying wisdom of affording opportunities to rectify mistakes made in good faith remains. It also remains that the government is in a position to readily identify errors that attend a SALN through the review and compliance mechanism stipulated in Section 10 of the Code of Conduct and Ethical Standards for Public Officials and Employees. All the same, the urgency of government action to enforce liability is sustained by Section 8(C)(4)’s stipulation enabling the destruction of archived SALNs that have aged beyond 10 years.

In this case, a complaint was filed against respondent Ramirez on November 28, 2014. This means that 15 years had not yet lapsed from the filing of the first SALN (e.g., 2000 SALN) involved in the charges against her.

Nevertheless, there is a more fundamental reason for holding that respondent Ramirez cannot be indicted for falsification under Article 171(4) of the Revised Penal Code. The Office of the Ombudsman correctly noted that there is no indication that respondent Ramirez specifically took advantage of her official position to enable her non-declarations and mis-declarations.

The elements that must be satisfied for liability to ensue under Article 171(4) are settled. In *Fullero v. People*:<sup>122</sup>

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<sup>119</sup> ARTICLE 171. *Falsification by Public Officer, Employee or Notary or Ecclesiastic Minister.* — The penalty of *prisión mayor* and a fine not to exceed 5,000 pesos shall be imposed upon any public officer, employee, or notary who, taking advantage of his official position, shall falsify a document by committing any of the following acts. . . .

<sup>120</sup> ARTICLE 25. *Penalties Which May Be Imposed.* — The penalties which may be imposed, according to this Code, and their different classes, are those included in the following:

. . . .  
 Afflictive penalties:  
     Reclusión perpetua,  
     Reclusión temporal,  
     Perpetual or temporary absolute disqualification,  
     Perpetual or temporary special disqualification,  
     *Prisión mayor.*

<sup>121</sup> ARTICLE 90(1). *Prescription of Crimes.* — Crimes punishable by death, *reclusión perpetua* or *reclusión temporal* shall prescribe in twenty years.

Crimes punishable by other afflictive penalties shall prescribe in fifteen years.

<sup>122</sup> 559 Phil. 524 (2007) [Per J. Chico-Nazario, Special Third Division].

Article 171, paragraph (4) of the Revised Penal Code, provides:

ART. 171. Falsification by public officer, employee or notary or ecclesiastic minister. — The penalty of prision mayor and a fine not to exceed 5,000 pesos shall be imposed upon any public officer, employee, or notary who, taking advantage of his official position, shall falsify a document by committing any of the following acts:

xxx xxx xxx

4. Making untruthful statements in a narration of facts.

The elements of falsification in the above provision are as follows:

- a) the offender makes in a public document untruthful statements in a narration of facts;
- b) he has a legal obligation to disclose the truth of the facts narrated by him; and
- c) the facts narrated by him are absolutely false.

In addition to the aforesaid elements, *it must also be proven that the public officer or employee had taken advantage of his official position in making the falsification.* In falsification of public document, the offender is considered to have taken advantage of his official position when (1) he has the duty to make or prepare or otherwise to intervene in the preparation of a document; or (2) he has the official custody of the document which he falsifies.<sup>123</sup> (Emphasis supplied, citations omitted)

The element of taking advantage of one's official position has been described as the "essential element of falsification of a public document by public officer."<sup>124</sup> Petitioner correctly notes that it has been stated that "[a]buse of public office is considered present when the offender falsifies a document in connection with the duties of his [or her] office[,] which consist of either making or preparing[,] or otherwise intervening in the preparation of a document."<sup>125</sup>

However, not every instance of preparing a document in connection with public office should engender possible liability for falsification. To be able to take advantage, a public officer must wield particular power. One who is not uniquely situated, or is not imbued with specific competencies has nothing to abuse. Being similarly situated as other persons, there is nothing for him or her to leverage and draw advantage from. For instance, a false claim as to qualification can be made, in particular, by an officer involved in issuing permits and licenses; a false claim as to the existence and

<sup>123</sup> Id. at 538–539.

<sup>124</sup> *Siquian v. People*, 253 Phil. 217, 227 (1989). [Per J. Cortes, Third Division].

<sup>125</sup> Id. at citing *U.S. v. Inosanto*, 20 Phil. 376 (1911) [Per CJ Arellano, En Banc]; and *People v. Santiago Uy*, 101 Phil. 159 (1957) [Per J. Bengzon, En Banc]. See also *Layno v. People*, 288 Phil. 584 (1992) [Per J. Padilla, En Banc].

availability of certain items can specifically be made by a custodian; and a false claim as to quality and compliance can be made by reviewing personnel such as technical officers or auditors.

Thus, for liability to ensue under Article 171(4) of the Revised Penal Code, a public officer must wield particular power in relation with the preparation of a document closely related with his or her office and functions such that no false declaration can be made were it not for the unique opportunities facilitated by the office one holds. The document's particular privity with one's office is essential.

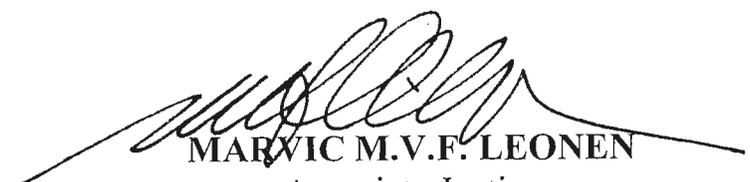
A SALN is a document required of all public officers and employees, "except those who serve in an honorary capacity, laborers and casual or temporary workers."<sup>126</sup> No particular office affords a peculiar capacity that enables an officer to be more capable than others in being forthright with one's wealth and economic interests. The honesty, cognition, and accuracy required in accomplishing a SALN cuts across all levels of government.

In this case, respondent Ramirez, a revenue officer, was no more capacitated and duty-bound than personnel junior to her, personnel elsewhere in government, the head of her agency, or, for that matter, the President of the Philippines. Her mistakes remain to be mistakes. However, it is misleading to think that those mistakes are borne precisely and uniquely by her being a revenue officer. She can be held to account for her non-declarations and mis-declarations through other avenues, but not through Article 171(4) for which the capacity to take advantage of one's office is essential.

If Ramirez was dishonest—as indeed she appears to have been dishonest—it is because she was dishonest, not because her office equipped her with extraordinary capacity to lie. Dishonest public officers and employees who veil their accumulation of ill-gotten wealth with such dishonesty should rightly be held to account. But this must be done with legal precision, employing proper means, and resorting to appropriate remedies. A proverbial shotgun approach—indiscriminate, overreaching, and precarious—cannot be sustained.

**WHEREFORE**, the Petition for Certiorari is **DENIED**.

**SO ORDERED.**

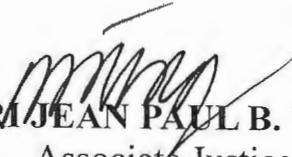
  
**MARVIC M.V.F. LEONEN**  
Associate Justice

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<sup>126</sup> Republic Act. No. 6713 (1989), Sec. 8 (A).

WE CONCUR:

  
**RAMON PAUL L. HERNANDO**  
 Associate Justice

  
**HENRI JEAN PAUL B. INTING**  
 Associate Justice

  
**RICARDO R. ROSARIO**  
 Associate Justice

  
**JHOSEP Y. LOPEZ**  
 Associate Justice

**ATTESTATION**

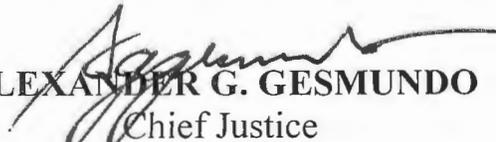
I attest that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

  
**MARVIC M.V.F. LEONEN**  
 Associate Justice  
 Chairperson

**CERTIFICATION**

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, 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.

CERTIFIED TRUE COPY

  
**ALEXANDER G. GESMUNDO**  
 Chief Justice

  
**MISAELO DOMINGO C. BATTUNG III**  
 Division Clerk of Court  
 Third Division  
 MAY 12 2022

