

ROSALINDA C. BENITEZ, PETITIONER, VS. PEOPLE OF THE PHILIPPINES, RESPONDENT.

Ponente: PAREDES, J.

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PAREDES, J.:

THE CASE

THIS PETITION FOR REVIEW[1], filed by petitioner Rosalinda C. Benitez (petitioner), seeks to annul and set aside the Decision[2] dated February 22, 2013 issued by the Regional Trial Court, Branch 12, Manila (RTC), in Criminal Case No. 12-292375 which affirmed the Decision[3] dated April 18, 2012 of the Metropolitan Trial Court, Branch 29, Manila (MeTC), in Criminal Case No. 455946-CR. The dispositive portion[4] of the RTC Decision reads, as follows:

WHEREFORE, premised on the foregoing considerations, the Decision dated April 18, 2012, of the Metropolitan Trial Court, Branch 29, Manila, in Criminal Case No. 455946-CR is concerned (sic) is AFFIRMED. Consequently, instant Appeal is ordered DISMISSED for lack of merit.

SO ORDERED.

THE ANTECEDENTS

Two cases for Perjury, docketed as MeTC Criminal Case Nos. 455946 to 47, were filed against petitioner based on two Informations, reading thus:

Crim. Case No. 455946-CR[5]

That in March 2005, or sometime prior or subsequent thereto, in the City of Manila, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a public officer, being the medical officer/medical specialist II of Dr. Jose Fabella Memorial Hospital, did then and there willfully, unlawfully, feloniously and knowingly make an untruthful statement under oath, by subscribing and swearing to the truth of the contents of her Statement of Assets, Liabilities and net worth (SALN) for the year ending December 2004, before an administering officer, which SALN she filed with Dr. Jose Fabella Memorial Hospital, is required by law, and wherein she stated that her NETWORTH (Total Assets less total liabilities) is Seventy Thousand Pesos (P70,000.00), when in truth and in fact, as the said accused well knew that the material allegation or statement in her SALN is false, the truth being that for the same year, she indicated in her SALN with the Manila Health Department, of which she is also an employee, a NETWORTH of Two Hundred Eighty Thousand Pesos (P280,000.00), thereby making a willful and deliberate assertion of falsehood, to the damage and prejudice of public interest.

CONTRARY TO LAW.

Crim. Case No. 455947-CR[6]

That in April 2004, or sometime prior or subsequent thereto, in the City of Manila, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a public officer, being the Medical Officer/Medical Specialist II of Dr. Jose Fabella Memorial Hospital, did then and there willfully, unlawfully, feloniously and knowingly make an untruthful statement under oath, by subscribing and swearing to the truth

of the contents of her Statement of Assets, Liabilities and Net Worth (SALN) for the year ending December 2003, before an administering officer, which SALN she filed with the Dr. Jose Fabella Memorial Hospital, is required by law, and wherein she stated that her NETWORTH (Total Assets less total liabilities) is Two Hundred Seventy Thousand Pesos (P270,000.00), when in truth and in fact, as the said accused well knew that the material allegation or statement in her SALN is false, the truth being that in the same year, she indicated in her SALN with the Manila Health Department, of which she is also an employee, a NETWORTH of Two Hundred Thousand Pesos (P200,000.00), thereby making a willful and deliberate assertion of falsehood, to the damage and prejudice of public interest.

CONTRARY TO LAW.

Petitioner filed an Urgent Motion for Judicial Determination of Probable Cause and To Defer Issuance of Warrant of Arrest and Motion to Quash. The MeTC denied the motions in an Order dated April 5, 2010[7]. Pre-trial was conducted and terminated[8]. Thereafter, trial of the case proceeded.

The prosecution presented Ms. Corazon Natividad[9], Administrative Officer II of Dr. Jose Fabella Memorial Hospital (FABELLA), and Ms. Liwayway Palor[10], personnel officer of the Manila Health Department (MHD). After the testimony of the two witnesses, petitioner filed a Motion for Leave of Court to File Demurrer to Evidence[11] on May 9, 2011. Hearing proceeded, and petitioner testified[12] in her defense. On January 26, 2012, the Court issued an Order denying the presentation of the testimony of defense witness, Ms. Lalaine Tanoja, Administrative Officer V and head of personnel of Fabella and, instead, directed the defense to file its Formal Offer of Evidence[13]. Thereafter, the parties submitted their respective memoranda.

The facts as found by the MeTC[14] are:

Version of the Prosecution

According to the Prosecution, accused was employed as Medical Specialist II in Dr. Jose Fabella Memorial Hospital (FABELLA) on March 1, 2002. After a year, or on March 1, 2003, she accepted an appointment as Medical Officer IV with another government hospital, Manila Health Department (“MHD”).

The State, however, claims that accused executed under oath two inconsistent STATEMENTS OF ASSETS, LIABILITIES AND NETWORTH [SALNs] knowing the allegations therein to be false.

On August 1, 2003, accused filed a sworn SALN (Exhibit “A”) for her MHD employment declaring a Net Worth of P200,000.00. But on April 30, 2004 she executed a sworn SALN (Exhibit “C”) for her position in Fabella reflecting a Net Worth of P270,000.00.

Likewise, on January 19, 2005, accused submitted the required sworn SALN (Exhibit “B”) as Medical Officer IV at MHD with a Net Worth of P280,000.00. Nevertheless, on March 28, 2005, she submitted a sworn SALN (Exhibit “D”) as Medical Specialist II at Fabella with a Net Worth of P70,000.00.

In submitting her SALN with the MHD for the year 2003, accused led the public to believe that her networth is P200,000.00. Prosecution, thus, contends that when she executed and filed another SALN with Fabella reflecting a Net Worth of P270,000.00, she concealed the salaries obtained from other employment with the government.

Similarly, by filing a SALN with MHD for 2004, accused led the government to believe that her Net worth is P280,000.00. Accused, therefore, deliberately failed to declare in her subsequent SALN with the Fabella her income from other employment because her Net Worth depreciated to P70,000.00.

Version of the Defense

Accused, on the other hand, claims that she executed the subject 2003 and 2004 SALNs for MHD and Fabella

in good faith. She claims that the inconsistency in her declared Net Worth in 2003 SALN is not indicative of any falsehood because they were prepared and were reckoned from different dates.

Also, in the absence of evidence showing that the amounts declared in the Fabella SALNs are false or that the amounts stated in the MHD SALNs are true, she cannot be held liable for Perjury.

Invoking Section 10 of Republic Act No. 6713, accused maintains that she was never given an opportunity to correct the irregularities she may have declared in her SALNs.

Decision of the MeTC

The MeTC acquitted petitioner in Criminal Case No. 455947 ruling that the prosecution failed to establish that the petitioner made a willful and deliberate assertion of falsehood in her 2003 SALN, finding that the SALN filed with the MHD, reflecting a networth of P200,000.00 was executed when she first assumed office on August 1, 2003; that petitioner would not be in a position to know her assets and liabilities until December 2003; and, that she could not be faulted for declaring a networth different in amount (P270,000.00) with FABELLA on April 30, 2004, as the increase in value could be explained by the possible augmentation of her assets from August 1, 2003, when petitioner first assumed office, until the execution of the second SALN on April 30, 2004.

On the other hand, the MeTC convicted petitioner in Criminal Case No. 455946, reasoning out that petitioner failed to offer a plausible explanation as to why her networth as of December 2004, filed at the MHD, is different in value from her declared networth as of December 2004, filed at FABELLA. The MeTC concluded that petitioner's admission that the amounts she provided were based on mere estimates and did not consider her salaries as part of her assets constituted willful and deliberate assertion of falsehood.

The MeTC disposed[15] of the cases in the following manner:

WHEREFORE, the Court rules to:

- a) ACQUIT Rosalinda Benitez y Cosmas in Criminal Case No. 455947 for failure of the prosecution to prove her guilt beyond reasonable doubt;
- b) CONVICT Rosalinda Benitez y Cosmas in Criminal Case No. 455946.

Finding her guilty beyond reasonable doubt of perjury as defined under Article 183 of the Revised Penal Code, the Court hereby sentences accused to suffer an indeterminate prison term of one (1) month and one (1) day of arresto mayor minimum and medium, as minimum, to one (1) year and one (1) day of the medium period of arresto mayor maximum and prison correccional minimum, as maximum, there being no aggravating nor mitigating circumstance present.

Petitioner moved for reconsideration of the afore-quoted Decision finding her guilty of perjury, which motion was denied by the MeTC on the ground that her arguments were a mere rehash[16].

Decision of the RTC

Petitioner appealed to the RTC arguing that the prosecution failed to prove that the statement of her networth in the 2004 FABELLA-SALN is false and made willfully and deliberately. After the parties submitted their respective memorandum, the RTC issued the assailed Decision.

Aggrieved, petitioner filed this petition for review assigning the following errors[17] to the RTC, as follows:

- A) THE REGIONAL TRIAL COURT OF MANILA BRANCH 12 GRAVELY ERRED IN AFFIRMING THE CONVICTION OF PETITIONER BY CONCLUDING THAT THE PRONOUNCEMENTS OF THE SUPREME COURT IN THE MASANGKAY, CAPISTRANO AND OTHER CITED CASES DO NOT

APPLY TO THE INSTANT CASE.

B) THE REGIONAL TRIAL COURT OF MANILA BRANCH 12 GRAVELY ERRED IN AFFIRMING THE CONVICTION OF PETITIONER BY SHIFTING THE BURDEN OF EXPLAINING THE DISCREPANCY BETWEEN THE SWORN STATEMENTS IN THE 2004 SALNS TO PETITIONER.

C) THE REGIONAL TRIAL COURT OF MANILA BRANCH 12 GRAVELY ERRED IN AFFIRMING THE CONVICTION OF PETITIONER BY NOT FINDING THAT THE PROSECUTION FAILED TO PROVE THAT THE STATEMENT OF NET WORTH IN PETITIONER'S 2004 DJMFH SALN IS FALSE.

D) THE REGIONAL TRIAL COURT OF MANILA BRANCH 12 GRAVELY ERRED IN AFFIRMING THE CONVICTION OF PETITIONER TO HER SUPPOSED ADMISSION THAT THE ENTRIES IN HER SALNS WERE MERE ESTIMATES AND THAT SHE DID NOT DECLARE ALL HER INCOME AND EARNINGS FROM SUPPOSED OTHER UNDECLARED EMPLOYMENTS.

E) THE REGIONAL TRIAL COURT OF MANILA BRANCH 12 GRAVELY ERRED IN AFFIRMING THE CONVICTION OF PETITIONER BY FINDING THAT PETITIONER WILLFULLY AND DELIBERATELY FALSIFIED THE DJFMH SALN.

F) THE REGIONAL TRIAL COURT OF MANILA BRANCH 12 GRAVELY ERRED IN AFFIRMING THE CONVICTION OF PETITIONER BY FINDING THAT CRIMINAL PROCEEDINGS FOR PERJURY MAY BE INSTITUTED NOTWITHSTANDING THE LACK OF OPPORTUNITY FOR PETITIONER TO CORRECT THE SUBJECT SALNS, AND BY BARRING THE TESTIMONY OF MS. LALAIN T. TANOJA.

F) THE REGIONAL TRIAL COURT OF MANILA BRANCH 12 GRAVELY ERRED IN AFFIRMING METC MANILA – BR. 29'S DENIAL OF PETITIONER'S MOTION FOR RECONSIDERATION ON THE HAPHAZARD REASONING THAT IT FAILED TO PRESENT NEW ARGUMENTS.

THE ISSUE

The core issue to be resolved is whether or not the Regional Trial Court is correct when it affirmed the ruling of the MeTC finding petitioner guilty beyond reasonable doubt of the crime of perjury.

THE COURT'S RULING

The petition is meritorious.

Perjury is prosecuted under Article 183[18] of the Revised Penal Code. It is settled that to convict an accused of perjury, the elements of the crime has to be proven; the elements of perjury being: (a) that the accused made a statement under oath or executed an affidavit upon a material matter; (b) that the statement or affidavit was made before a competent officer, authorized to receive and administer oath; (c) that in that statement or affidavit, the accused made a willful and deliberate assertion of a falsehood; and, (d) that the sworn statement or affidavit containing the falsity is required by law or made for a legal purpose[19].

Petitioner contends that for perjury to be proven, it is not sufficient that the prosecution present the contradictory statements of petitioner, the prosecution must prove that the two statements are false by evidence other than the contradicting statements. We agree.

In all criminal prosecutions, the prosecution bears the burden to establish the guilt of the accused beyond reasonable doubt. In discharging this burden, the prosecution's duty is to prove each and every element of the crime charged in the information to warrant a finding of guilt for that crime or for any other crime necessarily included therein. The prosecution must further prove the participation of the accused in the commission of the

offense. In doing all these, the prosecution must rely on the strength of its own evidence, and not anchor its success upon the weakness of the evidence of the accused. The burden of proof placed on the prosecution arises from the presumption of innocence in favor of the accused that no less than the Constitution has guaranteed. Conversely, as to his innocence, the accused has no burden of proof, that he must then be acquitted and set free should the prosecution not overcome the presumption of innocence in his favor. In other words, the weakness of the defense put up by the accused is inconsequential in the proceedings for as long as the prosecution has not discharged its burden of proof in establishing the commission of the crime charged and in identifying the accused as the malefactor responsible for it[20].

In affirming the conviction of petitioner and holding that the argument of petitioner is not correct, the RTC reasoned that:

Unfortunately for the appellant, however, this Court sees no reversible error committed by the court a quo in this regard. As correctly argued by the prosecution, the pronouncements of the Supreme Court in the Masangkay, Capistrano, and the other cited cases, do not conflict with, and do not apply to the instant case simply because the conflicting statements in said cases can be corroborated by evidence aliunde tending to establish the commission of the crime of perjury independently of the statements made. Obviously, the situation is not possible in the instant case. The entries in the different SALNs are appellant's own personal declarations and as such, the truthfulness of these entries is known solely by her. There could be no corroboration of testimony or introduction of evidence aliunde other than her own declarations, and neither the records officers from DJFMH or MHD can confirm the truthfulness and veracity of the entries and contents in appellant's SALNs simply because these were made by appellant. They cannot, therefore, be corroborated by available independent evidence.

Proceeding from the conclusion that evidence aliunde is not necessary to confirm the truthfulness and veracity of appellant's declarations in her 2004 SALNs, the trial court was correct in concluding that accused (herein appellant) had the burden of explaining the discrepancies in the SALNs cannot be ignored, and the untruthfulness thereof were highlighted by appellant's admission that the entries therein were mere "estimates" and that she did not declare all her income earnings from other undeclared employments.[21] (Emphasis supplied in the original)

We disagree with the RTC.

As earlier stated, the conviction of an accused depends on the strength of the prosecution's evidence and the burden of proof never shifts to the accused.

From a review of the records, We find that the element of the crime, i.e., that the accused made a willful and deliberate assertion of a falsehood was not established.

First, the falsity of petitioner's declaration was not proven by the prosecution. This is apparent in the RTC's decision when it held as follows:

There could be no corroboration of testimony or introduction of evidence aliunde other than her own declarations, and neither the records officers from DJFMH or MHD can confirm the truthfulness and veracity of the entries and contents in appellant's SALNs simply because these were made by appellant.[22]

How then could the RTC have concluded that petitioner committed a willful and deliberate act to declare a falsity when the same cannot be ascertained? Contrary to the claim of the RTC that the pronouncement in the cases of Capistrano, Masangkay, Villanueva and Suan was irrelevant to the present case, these cases were apropos where it was held that the truth or falsity of a sworn affidavit or statement could be verified through the introduction of other evidence for, as stated in Villanueva vs. Secretary of Justice[23],

Knowledge by the accused of the falsity of his statement is an internal act. It may be proved by his admissions or by circumstantial evidence. The state of mind of the accused may be determined by the things he says and does, from proof of a motive to lie and of the objective falsity itself, and from other facts tending to show that the accused really knew the things he claimed not to know.

Second, the RTC stated that the truthfulness of the statements cannot be corroborated by evidence aliunde or evidence other than the contradicting statements; yet, in ruling that petitioner was not in good faith when she submitted her 2004 SALNs to FABELLA and MHD, the RTC contradicted itself and considered other evidence, i.e. petitioner's PDS, other employment, and petitioner's alleged failure to procure a permit for employment in other government agencies, to wit:

Appellant's claim of good faith is negated by the following circumstances: (1) Appellant is employed as Medical Specialist II at the DRFMC from March 1, 2002, up to the present. At the same time, she was employed as Medical Officer IV at the MHD from August 1, 2003, to March 1, 2005. Hence, she currently held two positions in the government from August 1, 2003 to March 1, 2005. However, she concealed and did not declare this fact in her Personnel Data Sheet (PDS) and SALN in either government agency. Furthermore, there is no showing that she secured prior authority to accept outside employment from other agency. (2) although appellant admitted in open court that she has been in government service since 1992, she also disclosed having other concurrent private employments, including those with the Manila Central University and Filemon D. Tanchoco Medical Foundation, she also acknowledged that she did not declare in said PDS, SALNs, income, benefits, salaries and compensation she received from her private employment.[24]

The PDS, other employment, and failure to procure a permit to be employed in other government agencies, are immaterial and irrelevant evidence. It must be noted that the statement being inquired into is petitioner's declaration of her networth in the SALNs she submitted to FABELLA and MHD. Therefore, evidence which bears upon the falsity of the details in the statements of assets and liabilities, is what is required to shown; and, in this regard, RA 6713[25] or the Code of Conduct and Ethical Standards for Public Officials and Employees, becomes pertinent and applicable, thus:

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.

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.

The law and guidelines^[26] promulgated by the CSC enumerate the required properties, assets and liabilities that a public official or a government employee has to disclose. The salary of a government employee is not required to be disclosed as the same is already known. The purpose of the disclosure required in the SALN is for the government to know whether, given the position and the concomitant salary of a public official or employee, the official or employee can afford the properties and assets said official or employee owns. Thus, the statement of petitioner, when asked why she did not include her salaries in her SALN, is that she believed that they were not required in the SALN, is true, as based on the enumeration in RA 6713 above, salaries earned as a government employee are, indeed, not required to be included.

Third, We do not agree with the lower courts in their findings that petitioner committed a willful and deliberate falsehood when she did not include her salaries in her SALN and indicated different amounts of her networth in the SALNs she submitted to FABELLA and MHD. The fact that petitioner submitted SALNs to both public hospitals negates any intention of hiding her other employment as she very well knows that her SALN is a public document and she is submitting the same to the government. At most, her act of indicating two different amounts in her SALNs can be considered as simple negligence, not a willful and deliberate assertion of falsehood in perjury. In *Pleyto vs. PNPCIDG*^[27], the Supreme Court held, that:

Negligence is the omission of the diligence which is required by the nature of the obligation and corresponds with the circumstances of the persons, of the time and of the place. In the case of public officials, there is negligence when there is a breach of duty or failure to perform the obligation, and there is gross negligence when a breach of duty is flagrant and palpable. Both Section 7 of the Anti-Graft and Corrupt Practices Act and

Section 8 of the Code of Conduct and Ethical Standards for Public Officials and Employees require the accomplishment and submission of a true, detailed and sworn statement of assets and liabilities. Petitioner was negligent for failing to comply with his duty to provide a detailed list of his assets and business interests in his SALN. He was also negligent in relying on the family bookkeeper/accountant to fill out his SALN and in signing the same without checking or verifying the entries therein. Petitioner's negligence, though, is only simple and not gross, in the absence of bad faith or the intent to mislead or deceive on his part, and in consideration of the fact that his SALNs actually disclose the full extent of his assets and the fact that he and his wife had other business interests (Underscoring supplied).

The above decision of the Supreme Court assumes dire importance considering that this is a criminal case and the degree of proof required is beyond reasonable doubt.

The third element of perjury requires that the accused willfully and deliberately asserted a falsehood. Good faith or lack of malice is a valid defense[28]. Petitioner based her SALN only on her recollection and estimates which, according to her, was to the best of her knowledge and that she did not withhold anything at the time she accomplished them[29], the falsity of which was not refuted; and that she believed that there was no need to include her salary, which is true, as the law does not require the same, combines to establish good faith and lack of malice. The records of this case further show that the prosecution did not prove the falsity of the contents of petitioner's SALNs as it failed to produce other circumstantial evidence bearing on the details comprising her assets and liabilities.

Finally, perjury is the willful and corrupt assertion of falsehood under oath or affirmation administered by authority of law on a material matter. A mere showing that the networth amounts in the two (2) SALNs were different, without a showing which of the two SALN is false, does not constitute perjury, as is the case herein. Pertinently, in *Rufa C. Suan vs. Atty. Ricardo D. Gonzalez*[30], it was held, that:

A conviction for perjury cannot be sustained merely upon the contradictory sworn statements of the accused. The prosecution must prove which of the two statements is false and must show the statement to be false by other evidence than the contradicting statement.

WHEREFORE, premises considered, the petition is GRANTED. The assailed Decision dated February 22, 2013, issued by the Regional Trial Court, Branch 12, Manila, in Criminal Case No. 12-292375, is REVERSED and SET ASIDE. Petitioner Rosalinda C. Benitez is ACQUITTED of the charge of perjury on the ground of reasonable doubt.

SO ORDERED.

Dicdican, I. P., Chairperson, and Ybañez, E. A., JJ., concur.

[1] Rollo, pp. 3-69.

[2] Records, pp. 1567-73.

[3] Ibid., pp. 1098-1106.

[4] Ibid., p. 1573.

[5] Records, pp. 8-10.

[6] Records, pp. 23-5.

[7] Records, pp. 448-50.

[8] Ibid., pp. 611-4.

[9] Tsn dated November 11, 2010, *ibid.*, pp. 1247-71.

[10] Tsn dated January 28, 2011, *ibid.*, pp. 1276-99.

[11] *Ibid.*, pp. 735-61.

[12] TSN dated August 22, 2011, *ibid.*, pp. 1325-72.

[13] Records, pp. 896-7.

[14] Rollo, pp. 1099-1101.

[15] Records, pp. 1098-1106, 1106.

[16] Order dated June 26, 2012, *ibid.*, pp. 1233-6.

[17] Rollo, pp. 20-1.

[18] 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.

[19] Celsa P. Acuña vs. Deputy Ombudsman For Luzon, et al., G.R. No. 144692, January 31, 2005.

[20] People of the Philippines vs. Larry Mendoza y Estrada, G.R. No. 192432, June 23, 2014.

[21] Records, pp. 1571-2.

[22] *Ibid.*

[23] Criste B. Villanueva vs. The Hon. Secretary of Justice, G.R. No. 162187, November 18, 2005.

[24] Records, pp. 1571-2.

[25] The Civil Service Commission, the body responsible for its administration and enforcement issued Resolution No. 1300173 for the Use of the Statement of Assets, Liabilities and Net Worth (SALN) Form, although the guidelines under this resolution apply to the SALN filed in 2012 prospectively, the guidelines set therein is enlightening as to what constitutes assets and liabilities that has to be disclosed by a government official or employee. The pertinent provisions read:

Real Properties e. Declaration of real properties shall include its description, kind, location, year and mode of acquisition, assessed value, fair market value, acquisition cost of land, building, etc. including improvements thereon.

f. Real properties refer to properties which are immovable by nature. For purposes of SALN, the kind of real properties are classified according to their use, that is, residential, commercial, agricultural, industrial, or mixed use and the like.

g. The declarant shall indicate a description of the real properties, whether it is a land only or land with building, a house and lot, condominium unit, or an improvement such as an extension or garage, and the like.

- h. Assessed value shall, for purposes of declaration in the SALN, refer to the amount indicated in the tax declaration of the real properties involved.
- i. Fair market value shall, for purposes of declaration in the SALN, refer to the amount indicated as market value in the tax declaration of the real properties concerned.
- j. Improvements refer to all works that are constructed or introduced to the land, or repairs or improvements made to the land or building after its initial acquisition.
- k. In declaring an improvement to the land, the declarant may opt to declare it separately or together with the land to which such improvement is attached.
- l. Acquisition cost is the amount of money paid to acquire or own something. This shall also refer to the amount of expenses incurred for improvements introduced on a real property. For purposes of computing the declarant's net worth, the acquisition cost shall be made the basis thereof.
- m. The declarant shall indicate those real properties which are already titled or registered under his/her name, the name of his/her spouse or under the name of his/her unmarried children below 18 years of age and living in the declarant's household. However, real properties already covered by a deed of sale, inherited or subject of an extra-judicial settlement of estate but not yet titled under declarant's name shall also be disclosed.
- n. In the case of properties received gratuitously, e.g., donation or inheritance, no acquisition cost shall be declared. However, the fair market value and the assessed value of said properties as found in the tax declaration thereof must be declared.

Personal Properties o. Declaration of personal properties shall include mode, year and cost of acquisition, or the value or amount of said personal properties.

p. Personal properties refer to jewelry, appliances, furniture, motor vehicles and other tangible/movable properties. This shall also include investments or other assets, such as cash on hand or in bank, negotiable instruments, securities, stocks, bonds, and the like.

q. Personal properties collectively acquired or are of minimal value may be declared generally or collectively. In which case, the declarant may write/indicate "various years" under the column for Year Acquired.

r. Personal properties, such as cash on hand and in bank, as well as stocks and the like, denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent, at the rate of exchange prevailing as of December 31 of the preceding calendar year. s. The amount of money/cash in bank to be declared should be the last balance as of December 31 of the preceding year.

t. In case of properties which are co-owned with other individuals, the declarant shall disclose the proportionate amount of his share in the property.

u. With regard to properties subject of a contract to sell, the amount already paid shall be declared as personal property.

v. Properties which are subject of either a chattel or real estate mortgage shall be declared in the SALN Form. The acquisition cost to be declared shall be the actual purchase price, and the liability to be declared shall be the outstanding balance of the loan as of December 31 of the preceding year.

Liabilities

w. Under liabilities, the nature of liability, name of creditors and the outstanding balance shall be indicated. The outstanding balance shall refer to the amount of money that is still due as of December 31 of the preceding calendar year.

x. Liability refers to financial liability or anything that can result to a transfer or disposal of an asset. It includes not only those incurred by the declarant but also those of his/her spouse and unmarried children below eighteen (18) years of age living in his/her household.

y. Nature of liability refers to the type of loan obtained from banks, financial institutions, GSIS, PAG-IBIG and others, such as personal, multi-purpose, salary, calamity loan and the like.

z. Outstanding balance refers to the amount of money that one still owes on the loan as of December 31 of the preceding calendar year.

[26] Ibid.

[27] G.R. No. 169982, November 23, 2007. The ruling of the Supreme Court on the matter of Mr. Pleyto's negligence was affirmed in the subsequent case of Presidential Anti-Graft Commission and the Office of the President v. Pleyto, G.R. No. 176058. March 23, 2011.

[28] Celsa P. Acuña vs. Deputy Ombudsman For Luzon, G.R. No. 144692, January 31, 2005.

[29] TSN August 22, 2011, records vol. II, p. 1346.

[30] A.C. No. 6377, March 12, 2007.

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