

**RUPERTO V. PERALTA AND EMERITA P. PERALTA, PETITIONERS, VS.
HON. ANIANO DESIERTO, IN HIS OFFICIAL CAPACITY AS
OMBUDSMAN OF THE PHILIPPINES; TOBIAS REYNALD M. TIANGCO;
MANUEL T. ...**

G.R. No. 153152. October 19, 2005

Ponente: PANGANIBAN, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-153152/>

PANGANIBAN, J.:

Consistent has been the policy of this Court to refrain from interfering in a determination of probable cause by the Office of the Ombudsman (OMB). Only a clear showing of grave abuse of discretion in making that determination will justify a review by this Court. This policy is based not only on respect for the investigatory and prosecutory powers granted by the Constitution to the OMB, but also upon practicality. A contrary policy would seriously hamper the work of this Court, because innumerable petitions would be filed assailing the dismissal of investigatory proceedings conducted by the OMB; in much the same way, lower courts would be swamped with cases in which the parties would be asking for a reversal of the prosecutors' disposition of criminal complaints.

The Case

Before us is a Petition for Certiorari[1] under Rule 65 of the Rules of Court, seeking to set aside the OMB's August 30, 2001 Resolution[2] and January 11, 2002 Order[3] in OMB-0-01-0416. The challenged Resolution disposed as follows:

"WHEREFORE, premises considered, for want of probable cause to proceed criminally against the herein respondent officials of the [M]unicipality of Navotas, it is respectfully recommended that this instant case be DISMISSED for insufficiency of evidence."[4]

The assailed Order denied petitioners' Motion for Reconsideration and Supplemental Motion for Reconsideration, on the ground that no new argument or evidence had been presented to warrant a reversal of the earlier Resolution.[5]

The Facts

This case originated from a Complaint filed before the OMB for violation of Section 3(e) of Republic Act (RA) No. 3019. The antecedents were summarized by the OMB as follows:

"[Petitioners] are the owners of a motor shop operating under the name of Shalom Motor Works. They claimed that sometime in August 2000, respondent Garcia, the head of the Motor Pool Division of the municipality of Navotas, engaged the services of their motor shop for the fixing and repair of the municipality's service vehicles. Allegedly, the terms and conditions for the repair is such that, the repair shall be based on the job estimate provided by the [petitioners] as approved by the municipality.

"The service vehicles owned by the municipal government alleged to have been repaired by Shalom Motor Works, as well as the respective repair cost of each are the following:

Besta Ambulance - Php 60,000.00
Hyundai Ambulance - Php 28,500.00
L-3-000 Ambulance - Php 3,500.00
Toyota Hi-Ace Green - Php 3,500.00
Water Tank Isuzu - Php 13,670.00
L-300 White - Php 27,000.00
FX White Police Vehicle - Php 5,400.00
Police Vehicle - Php 3,750.00
Hyundai Ambulance - Php 42,000.00
Total - Php 181,265.00[6]

"[Petitioners] professed that they were not able to receive full payment for every repaired vehicle. Allegedly, they were forced by respondent Garcia to receive and encash the checks issued by the municipal government in the name of Shalom Motor Works, but in reality, were not really issued to the said motor shop, since [petitioners] were not receiving the full amount indicated therein, as they were forced to surrender the proceeds thereof after encashing the checks to respondent Garcia, and thereafter be conten[t] with whatever will be given to them as a token or "vale" as a partial payment. x x x

"Because of fear of not being able to collect their receivables from the municipality, [petitioners] contended that they were also forced to sign blank Purchase Orders forms provided for by respondent Garcia. They learn[ed] later that one of the Purchase Order form[s] they signed contained an amount in excess of what they have quoted, and the same bears the signature of respondents Enriquez (Mun. Treasurer), Goco (Supply Officer), and Tiangco (Mun. Mayor). x x x

"[Petitioners] further averred that sometime in May 2001, when they personally made a follow up of their receivables from respondent Mayor, they were informed by the latter that he was about to sign a check containing a Purchase Order supposedly addressed to Shalom Motor Works. But to [petitioners'] dismay, they found out that the said job order which is for the overhauling of a fire truck was not done by their motor shop, but in the Purchase Order, it was made to appear that it was Shalom Motor Works who did the repair because x x x the Cash Invoice attached to that particular Purchase Order made [use] of a receipt purportedly issued by the said motor shop. x x x

"[Petitioners] also lament the fact that three (3) of their sub-contractors were pirated by the municipal government to do the repair and fixing of the municipality's service vehicles, and they were allegedly using falsified Cash Invoices of Shalom Motor works to secure payment from the local Treasury."[7]

Respondents Tiangco, Garcia and Binayug each filed separate Counter-Affidavits; while Respondents Enriquez, Goco, Ruiz Jr., and Cruz filed a Joint Counter-Affidavit. Mayor Tiangco's verified statement was summarized by the OMB as follows:

"In his Counter-Affidavit, respondent Tiangco admits that the municipality of Navotas had entered into a contract with Shalom Motor Works for the repair of some of its service vehicles, but denied that the payment of the repair cost were based on the job estimate furnished by the [petitioners]. He also insist that [the] total obligation of the municipality to the said motor shop is only Eighty Nine Thousand Three Hundred Forty Pesos and Forty Centavos (Php 89,340.40), and not One Hundred Eighty One Thousand Two Hundred Sixty Five Pesos [(Php 181,265.00)] as what the [petitioners were] trying to impress to this Office. In support thereof,

were the following Disbursement Vouchers covering the municipality's obligation.

" 1. Disbursement Voucher NO. 101-00117-2053 with attachments, amounting to Twenty One Thousand Seven Hundred Seventy [F]our Pesos and Seventy Two Centavos (Php 21,724[.72]).

" 2. Disbursement Voucher No. 101-010215-0332 with attachments, amounting to Twenty Eight Thousand Two Hundred Seven Pesos and Sixty Eight Centavos (Php 28,207.68).

" 3. Disbursement Voucher No. 101-010215-0332 with attachments, amounting to Thirty Nine Thousand Three Hundred Sixty Pesos (Php 39,360.00).

"Accordingly, the obligation under the said vouchers had been paid in full by the municipality as evidenced by the photocopies of the three (3) checks that [petitioners] mentioned in their Complaint-Affidavit.

"Respondent Tiangco also rebuts the accusation that he was in connivance with the other municipal employees in the act of forcing complainants to receive and encash the checks payable in the name of their motor shop. He insists that he had nothing to do with the alleged forcing incident, since the said act was done after or subsequent to his act of signing the Purchase Order and checks. x x x

"With respect to the alleged fake Purchase Order and Cash Invoice purporting to cover Fire Truck No. SBT No. 338, respondent Tiangco contended that he investigated the matter and found out that the alleged fake Sales Invoice of Shalom Motor Works, which [petitioners] claimed they were able to obtain during their visit to respondent's Office did not really come from his office or any other offices of the municipal government. A scrutiny of the Disbursement Voucher covering the repair of the subject fire truck will show that the award for its repair was granted to Mighty Mike Auto Supply and not to Shalom Motor Works. Hence, the alleged fake receipt of Shalom Motor Works was obviously manufactured by the [petitioners].

"Said respondent likewise denied having any knowledge of the municipal government's act of pirating [petitioners] sub-contractors. And even assuming that the municipal government had pirated the services of the sub-contractors of [petitioners], he averred that there is nothing wrong with offering somebody a job at the municipality, especially when this will redound to the benefit of the municipal government.

"Lastly, respondent Tiangco called the attention of this Office regarding [petitioners'] outstanding obligation under Purchase Order No. 361 dated April 10, 2001, for the overhauling of the Hyundai Engine of the municipality's ambulance. Allegedly, [petitioners] had not yet commenced the general overhauling despite due demand and notice, hence, the reason why no payment had been given to them yet. In fact, the municipality is seriously considering filing a charge for damages and fraud against the said complainants."[8]

Respondent Garcia's counterstatements were summed up by the OMB in the following manner:

"For his defense, respondent Garcia denied the allegation that he was the one who engaged the services of [petitioners'] motor shop. Being the head of the Motor Pool Division, he asserted that his obligation consist only in informing the complainants that the repair works of some of the municipality's service vehicles under the Disbursement Vouchers already mentioned in respondent Tiangco's Counter-Affidavit were awarded to their motor shop.

"Respondent Garcia also denounced complainants allegation that the checks issued in the name of Shalom Motor Works were not really issued to the said motor shop. He pointed out that the checks clearly shows (sic) that the payee is Shalom Motor Works. As to the accusation that he forced and coerced the complainants to receive and encash the said checks, after which he will get the proceeds and give the latter only a token or a vale as a partial payment, said respondent claimed that such allegation is malicious and baseless.

"As regards x x x the allegation of fake Sales Invoice and the alleged piracy of three of the complainants sub-contractors, respondent Garcia advanced the same argument as that of respondent Tiangco."[9]

The OMB's summation of the other respondents' allegations in their Counter-Affidavit is as follows:

"Respondents Enriquez, Goco, Ruiz, Jr. and Cruz, in their Joint Counter-Affidavit likewise denied the accusation hurled against them. They averred that they [did not] have anything to do with the alleged forcing incident, considering that the act was done after or subsequent to their signing of the Purchase Order and Checks. They also insists (sic) that complainants did not even specify the particular act of each of the respondents in the alleged falsification of the Purchase Order and Sales Invoice. And neither [could they] be held liable on the basis of their signatures appearing in the Purchase Order and checks because, the said documents were executed with regularity. x x x.

"Respondent Binayug in his separate Counter-Affidavit also refuted any participation in the alleged forcing incident. He likewise disowned his purported signature appearing in the alleged fake Sales Invoice submitted by complainants as evidence. Allegedly, the fake Sales Invoice was only manufactured by complainant since, record shows that Disbursement Vouchers pertaining to the repair of Fire Truck No. SBT 338 shows that it was not Shalom Motor Works who did the repair, but Mighty Mike Auto Supply, and that the delivery of the spare parts for the said Fire Truck was received by Chief Edgardo Pangan Antonio and not by him.'[10]

Ruling of the Ombudsman

The OMB gave credence to the counterstatement of respondents that the Municipality's obligation to petitioners was P89,342.40 only -- an amount already paid through checks that petitioners have admittedly received. It likewise echoed the submission of respondents that they could not have forced petitioners to immediately encash the checks, which had apparently been indorsed to another account. Having done so, petitioners never actually received the cash proceeds of the checks; much less could they have been forced to surrender part of the proceeds to Respondent Garcia.[11]

The OMB further underscored the failure of petitioners to prove that the Purchase Order (PO) and the Cash Invoice they had "accidentally" seen at respondent mayor's office were falsified. It stressed that the PO itself had been signed by petitioners and supported by a Cash Invoice, the authenticity of which they have not controverted. The anti-graft office did not give credence to their bare contention that they had been forced to sign the PO.

According to the OMB, the municipal government could not have used the alleged fake Cash Invoice of Shalom Motor Works for the repair of a fire truck that another shop had supposedly repaired, considering that the Invoice lacked the Municipality's stamp of receipt.[12] Besides, respondents submitted documents showing that the repair of the fire truck had actually been awarded to and done by another business establishment.

Lastly, the OMB opined that the municipal legal officer's demand upon petitioners to return the Hyundai vehicle of the Municipality was warranted. The demand could not have been made to harass them, as they had apparently received partial payment for the repair of the vehicle.[13]

Hence, the OMB concluded that no sufficient evidence supported their allegations of graft and corruption against respondent public officials of the Municipality of Navotas.

In denying petitioners' Motion for Reconsideration and Supplemental Motion for Reconsideration, the OMB held that no new arguments had been raised and no new evidence presented --either to dispel the presumption of regularity accorded to respondent public officials, or to warrant the reversal of its earlier findings.[14]

Hence, this Petition.[15]

The Issue

In its Memorandum,[16] petitioners raise this sole issue:

"The Ombudsman gravely abused his discretion in ruling that the evidence presented by petitioners was not enough to establish the liability of respondents under Sec. 3(e) of R.A. No. 3019, establishing probable cause to warrant the filing of the case of violation of Sec. 3(e) of R.A. No. 3019."[17]

This Court's Ruling

The Petition is unmeritorious.

Sole Issue:

Sufficiency of Evidence

Section 3(e) of RA 3019 makes the following act unlawful:

"e. Causing any undue injury to any party, including the Government, or giving any private party any unwarranted benefit, advantage, preference in the discharge of his official administrative or judicial functions through manifest partiality, evident bad faith or gross inexcusable negligence. This provision shall apply to officers and employees of offices or government corporations charged with the grant of licenses or permits or other concessions."

The elements of the above offense are as follows:

- "1. The accused is a public officer or a private person charged in conspiracy with the former;
- "2. That he or she causes undue injury to any party, whether the government or a private party;
- "3. That said public officer commits the prohibited acts during the performance of his or her official duties or in relation to his or her public positions;
- "4. Such undue injury is caused by giving unwarranted benefits, advantage or preference to such parties; and
- "5. That the public officer has acted with manifest partiality, evident bad faith, or gross inexcusable negligence."[18]

Petitioners' Evidence

In asserting that respondents are guilty of the above offense, petitioners anchor their evidence on (1) an allegedly fake Cash Invoice -- found in the office of respondent mayor -- that bore petitioners' business name (Shalom Motor Works) and was allegedly used to support the repair of one of the town's fire trucks; and (2) a Purchase Order -- the authenticity of which is not denied by petitioners -- bearing items that were in excess of those required for the actual repair of the vehicle involved and were purportedly inserted by respondents.

According to petitioners, the alleged use of fake receipts through the connivance of respondent local officials establishes the illegal disbursement of public funds. Not only was the Cash Invoice fake; the repair of the vehicle to which it allegedly referred was not done by petitioners.

To undermine the authenticity of the Cash Invoice, petitioners point to the date at the bottom left, which indicates that it was printed in 1981. However, Shalom Motor Works was allegedly established only in 1993, as shown on its genuine Official Receipts[19] and the Authority to Print Receipts/Invoices issued by the BIR.[20]

Petitioners further aver that they were coerced by Respondent Garcia to sign the PO in blank. Only when they went to the municipal administrator to collect payment for a vehicle they had repaired did they discover that many items of spare parts, which had not actually been used in the repair, were listed and thus used to pad the total amount due.[21]

Petitioners add that on at least three occasions, Respondent Garcia -- upon handing them checks in payment of the repair of various government vehicles -- demanded various sums from them, allegedly upon the order of the mayor's office. He purportedly required them to immediately encash the checks; after which he collected part of the proceeds. He supposedly threatened them, saying that if they refused, they would neither get similar projects from the Municipality nor be paid for their remaining job contracts. Thus, they supposedly had no choice but to give him the sums he demanded.

Petitioners also insist that they still have remaining collectibles from the local government, obligations that respondents have failed to honor.

Respondents' Evidence

On the other hand, respondents deny having executed the documents to which the alleged fake Cash Invoice was attached. Instead, the repair of the same vehicle to which the Invoice and its attachments pertained was allegedly awarded to and accomplished by another business establishment -- Mighty Mike Auto Supply -- as shown by official records of the Municipality.[22] Besides, petitioners used the same Invoices bearing the date "3-20-81" in all their transactions with the Municipality.[23]

They further contended that petitioners failed to present any proof to overcome their documentary evidence that the total cost of all the repairs petitioners had done on the Municipality's vehicles was merely P89,342.40, not P181,265.

Respondent Garcia, for his part, brands as malicious and false the allegation of petitioners that he forced them to surrender certain amounts after the encashment of the checks issued by the Municipality. He also denies having forced them to sign blank purchase forms, or that he had padded any.[24] The other respondents also deny having knowledge of or participation in Garcia's purported coercion and demands for money.

Respondents further call attention to the supposed inconsistencies in petitioners' pleadings. Petitioners allegedly averred in their initial Complaint that only Respondent Garcia had coerced them to encash the checks; but in their Motion for Reconsideration, they claimed that Respondent Ruiz was also privy to the alleged coercion. In their Supplemental Motion for Reconsideration, they dropped this issue entirely.[25]

Furthermore, petitioners supposedly admit having received the checks issued by the Municipality, but at the same time allege that their signatures appearing on the vouchers, which attested to their receipt of the checks, were forged.[26]

In sum, respondents submit that petitioners failed to establish undue injury from the former's actions -- an essential element of the offense allegedly committed.[27] Hence, the OMB did not abuse its discretion in refusing to file an information against respondents.

The OSG's Comments

According to the Office of the Solicitor General (OSG), the records reveal a dearth of evidence to establish a probable cause or well-founded belief that an offense has been committed by respondent officials of the Municipality of Navotas.

First, petitioners failed to present any documentary evidence to prove that they had rendered services to the Municipality, services supposedly amounting to P181,265 as claimed by them. In contrast, the documentary exhibits proffered by respondent officials clearly show that the Municipality's obligation was P89,342.40 only, and that the amount was already paid in full, as evidenced by the checks issued by the local government and properly received by petitioners.[28]

Second, likewise contradicted by the documentary evidence on record is Respondent Garcia's allegedly unlawful coercion of petitioners, so that they would surrender to him certain amounts from the check payments due them. It is indicated on the face of the checks that these were endorsed by petitioners to another person's account. Hence, the allegedly unlawful coercion to encash them would not have been possible.[29]

Third, neither is there any showing either that respondent officials connived in falsifying the receipts of Shalom Motor Works, or that they connived in depriving petitioners of amounts due the latter. Furthermore, the purportedly padded PO was signed by petitioners themselves, who therefore attested to the correctness of its entries. Stronger proof, not a bare claim, is required to negate the presumption of regularity in the performance by respondents of their official functions.[30]

Finally, the OSG asserts that the OMB enjoys a wide latitude of investigatory and prosecutory powers. This Court should not inordinately interfere with the findings of the OMB; there is no showing that the latter committed grave abuse of discretion.[31]

Basis for Reviewing the OMB's Resolution

At the outset, the Court reiterates that the OMB is given wide discretion to determine whether, given a set of facts and circumstances, a criminal information should be filed in court. The OMB may dismiss the complaint forthwith for want of palpable merit, or it may conduct an investigation and determine whether the evidence is sufficient to establish probable cause.[32]

In *Espinosa v. Office of the Ombudsman*,[33] the Court described the OMB's powers thus:

"The prosecution of offenses committed by public officers is vested in the Office of the Ombudsman. To insulate the Office from outside pressure and improper influence, the Constitution as well as RA 6770 has endowed it with a wide latitude of investigatory and prosecutory powers virtually free from legislative, executive or judicial intervention. This Court consistently refrains from interfering with the exercise of its powers, and respects the initiative and independence inherent in the Ombudsman who, "beholden to no one, acts as the champion of the people and the preserver of the integrity of public service."

Without good and compelling reasons, the Court cannot interfere in the exercise by the OMB of its investigatory and prosecutory powers.[34] The only ground upon which it may entertain a review of the OMB's Resolution is grave abuse of discretion.[35] By that phrase is meant the capricious and whimsical exercise of judgment equivalent to an excess or a lack of jurisdiction. The abuse of discretion must be so patent and so gross as to amount to an evasion of a positive duty; or to a virtual refusal to perform a duty enjoined by law; or to act at all in contemplation of law, as when the power is exercised in an arbitrary and despotic manner by reason of passion or hostility.[36]

Thus, a resolution of this controversy ultimately boils down to a determination of whether the OMB gravely abused its discretion, amounting to lack or excess of jurisdiction, in resolving not to charge respondents with a violation of Section 3(e) of RA 3019.

No Grave Abuse of Discretion

Petitioners contend that the OMB, in a whimsical and capricious manner, failed to appreciate properly the evidence presented before it. Contrary to its findings, they have allegedly amply satisfied the elements required to hold respondents liable for violation of Section 3(e) of RA 3019.

The Court cannot ascribe grave abuse of discretion to the OMB's conclusion that petitioners failed to adduce sufficient evidence to substantiate their allegations. The OMB found that the documents they had submitted did

not establish a probable cause or engender a well-founded belief that an offense has been committed, and that respondents were probably guilty of it; its finding was a judgment call. Petitioners have not shown arbitrariness, despotism or capriciousness in its action. That judgment may or may not have been erroneous, but it has not been shown to be tainted with grave abuse amounting to lack or excess of jurisdiction.

The most important elements of the offense charged are (1) causing undue injury to the government or a private party (2) by giving unwarranted benefits, advantage or preference to a party; (3) with manifest partiality, evident bad faith or gross inexcusable negligence. To show undue injury, petitioners cite the alleged failure of the Municipality to pay its remaining debts. Beyond their empty statements, however, they have presented no evidence whatsoever in support of their claim. If they truly had at least eight service contracts with the Municipality of Navotas for the repair of its vehicles,[37] they should have been able to produce copies of some official documents evidencing their claim.

Normally, contracting with government agencies and instrumentalities should not be done verbally, much less without any paper trail at all. In this case, the documents evidencing job Contracts with petitioners were proffered by respondents.[38] These Contracts numbered only three, and all have undisputedly been fully paid for, as evidenced by the checks duly issued to and received by petitioners.

Petitioners' accusation that Respondent Garcia unlawfully demanded a fraction of the cash equivalent of the checks is likewise legally doubtful. True, this fact may be difficult to prove, as only the parties might have witnessed it, and proof of its occurrence may depend only on their credibility. In this instance, though, petitioners claim that the supposed extortion occurred at least three times in practically the same manner: Garcia would hand them the check payment, then force them to immediately encash or rediscount it in his company, and finally demand a portion of the proceeds.[39] Yet, they failed to report promptly any of those wrongful acts; neither did they do anything to avoid respondent's succeeding unlawful actuations.

Similarly, petitioners' charges of respondents' illegal disbursements and use of forged documents lie on weak underpinnings. The allegedly fake Cash Invoice being used by respondents is, except with respect to the written entries, identical with the invoices attached to the supporting documents of the three Contracts with petitioners. Yet, the authenticity of those other invoices are not questioned by petitioners, who have admittedly collected payments for services rendered in connection with the unquestioned invoices.

The proof of forgery presented by petitioners is not impeccable either. The date "3-20-81" appearing on the Cash Invoice, which merely indicates the issuance to the business entity of an authority to print receipts or invoices, is not conclusive as to the date of the establishment of the business. In any event, the allegedly fake Invoice, the sample Official Receipt (submitted to show a different date of printing), the Authority to Print Receipts/Invoices, and the Affidavit of Denial executed by petitioners are not sufficient to convince us of their contention: that the OMB was capricious in refusing to give credence to the charge that there was forgery, and that the forgery was perpetrated by respondent public officials.

The same is true with the alleged padding of the Purchase Orders. Petitioners claim that, for the repair of the vehicles, they provided job estimates that would then be approved by the municipal government before the award of the related contracts. But the corresponding check payments for the services rendered would be higher than their estimates. They contend that the difference went to respondents.[40]

However, they have produced no copies of those job estimates. Again, other than their self-serving words, nothing supports their serious allegations.

Considering the foregoing facts, we cannot overturn the OMB's exercise of discretion in ruling that there was

insufficient evidence to support the charge against respondents -- conspiracy in falsifying Purchase Orders and Cash Invoices in order to personally benefit from the public coffers, thus causing undue injury to the government.[41] We have consistently held that every public official who signs or initials documents in the course of standard operating procedures does not automatically become a conspirator in a crime that transpired at some stage in which the official had no participation.[42] Moreover, nothing shows that respondents were in conspiracy with one another; or that, in their official capacity, they acted with evident bad faith.

Epilogue

This Court sympathizes with petitioners' travails, which resulted in the bankruptcy of their little motor shop and in their consequent inability to support their children's schooling. However, its discretion in this proceeding -- specifically, its oversight function over the work of the Office of the Ombudsman -- is severely limited by the requirements of "grave abuse of discretion" prescribed by the Constitution and the law. This Tribunal's authority over the work of the OMB is restricted only to determining whether a capricious or whimsical exercise of judgment has been committed. This Court is not authorized to correct every error or mistake allegedly committed by that independent constitutional agency of our government. It can intervene only upon clear proof of grave abuse of discretion.

WHEREFORE, the Petition is hereby DISMISSED. No pronouncement as to costs.[43]

SO ORDERED.

Sandoval-Gutierrez, Corona, Carpio Morales, and Garcia, JJ., concur.

[1]Rollo, pp. 7-39.

[2] Id., pp. 40-50. Penned by Graft Investigation Officer I Jennifer A. Agustin-Se, with the approval of OIC (Officer-in-Charge)-Director Pelagio S. Apostol (EPIB), Deputy Special Prosecutor/OIC Robert E. Kallos (PAMO) and Ombudsman Aniano A. Desierto.

[3] Id., pp. 51-54.

[4] August 30, 2001 Resolution, p. 10; rollo, p. 49.

[5] January 11, 2002 Order, p. 3; rollo, p. 53.

[6]The total should have been P187,320.

[7] OMB Resolution, pp. 2-3; rollo, pp. 41-42.

[8] Id., pp. 3-5 & 42-44.

[9]Id., pp. 5 & 44.

[10] Id., pp. 5-6 & 44-45.

[11] Id., pp. 8 & 47.

[12]Id., pp. 9 & 48.

[13] Id., pp. 9-10 & 48-49.

[14] Ombudsman Resolution, pp. 1-2; rollo, pp. 52-53.

[15] The case was deemed submitted for decision on November 12, 2003, upon this Court's receipt of public respondent's Memorandum, signed by Assistant Solicitor General Karl B. Miranda and Solicitor Marsha C. Recon. Respondents' Memorandum, signed by Atty. Edna Herrera Batacan, was received by this Court on July 30, 2003; while petitioner's Memorandum, signed by Atty. E. D. Salonga Jr., was received on August 11, 2003.

[16] Rollo, pp. 340-353.

[17] Petitioners' Memorandum, p. 14; rollo, p. 385. Original in uppercase.

[18] *Garcia-Rueda v. Amor*, 365 SCRA 456, September 20, 2001.

[19] A copy was attached to the Petition as Annex "E"; rollo, p. 57.

[20] Annex "E-1" of the Petition; rollo, p. 58. Petitioners also presented a copy of an Affidavit of Denial that they had allegedly filed with the Bureau of Internal Revenue (BIR). In that Affidavit, they stated that receipts that appeared to have been issued by Shalom Motor Works, but whose date of printing was 1981, were fabricated. Annex "O" of Petition; rollo, p. 106.

[21] Petitioner's Memorandum, pp. 7-8; rollo, pp. 378-379.

[22] Annex "D" of Respondent Tiangco's Counter-Affidavit; records, pp. 58-62.

[23] Records, p. 33.

[24] *Id.*, p. 73.

[25] Respondent's Memorandum, p. 19; rollo, p. 357.

[26] *Id.*, pp. 20 & 358.

[27] *Ibid.*, pp. 22 & 360.

[28] OSG's Comment, p. 5; rollo, p. 314.

[29] *Id.*, pp. 5-6 & 314-315.

[30] *Id.*, pp. 6-7 & 315-316.

[31] OSG's Memorandum, pp. 12-14; rollo, pp. 429-431.

[32] *Mamburao, Inc. v. Office of the Ombudsman*, 344 SCRA 805, 818, November 15, 2000; *Cruz Jr. v. People*, 233 SCRA 439, June 27, 1994.

[33] 343 SCRA 744, 746, October 19, 2000, per Bellosillo, J.

[34] *Knecht v. Desierto*, 291 SCRA 292, June 26, 1998; *Tirol Jr. v. Commission on Audit*, 337 SCRA 198, 208, August 3, 2000.

[35] *PCGG v. Desierto*, 397 SCRA 171, February 10, 2003.

[36] *Duero v. Court of Appeals*, 373 SCRA 11, 17, January 4, 2002.

[37] Petition, pp. 13-16; rollo, pp. 19 et seq.

[38] Annexes "A" to "C" of Respondents Tiangco's and Garcia's respective Counter-Affidavits; records, pp. 29-57 & 76-104.

[39] Petition, pp. 7-12; rollo, pp. 13-18.

[40] Id., pp. 17-18 & 22-23.

[41] Id., pp. 9 & 48.

[42] *Albert v. Gangan*, 353 SCRA 673, 681, March 6, 2001.

[43] Normally, costs are charged against losing petitioners. Considering petitioners' "travails" however, the Court opted to spare them from these additional burdens.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.