

ALBERTA DE JOYA IGLESIAS, PETITIONER, VS. THE OFFICE OF THE OMBUDSMAN, GEORGE M. JEREOS, ROBERTO G. GEOTINA, JUAN N. TAN, KRISTINE MORALES, AND ALBERTO LINA, RESPONDENTS.*G.R. No. 180745. August 30, 2017*

Ponente: LEONEN, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-180745/>**LEONEN, J.:**

In observing administrative due process, it is essential that the accused be accorded the right to be informed of the accusations against him or her. Fair play requires that the accused be equipped with the necessary information for the preparation of his or her defense.

This is a Petition for Review[1] under Rule 45 of the Rules of Court, praying that the December 22, 2006 Decision[2] and November 21, 2007 Resolution[3] of the Court of Appeals in CA-G.R. SP No. 89585 be nullified and set aside.[4] The Court of Appeals affirmed the Office of the Ombudsman February 7, 2005 Resolution[5] and the Office of the Deputy Ombudsman for Luzon February 21, 2005 Joint Order[6] in OMB L-C-04-0083-B and OMB-L-A-04-0057-B, dismissing petitioner Alberta de Joya Iglesias (Iglesias) from service.[7] Petitioner prays that judgment be rendered absolving her of any criminal and administrative liability and reinstating her to her former position as Acting District Collector in the Port of San Fernando.[8]

Petitioner Iglesias was employed as Acting District Collector by the Bureau of Customs on October 1, 2002. She was assigned at the Port of San Fernando, La Union by Commissioner Antonio Bernardo.[9]

On January 28, 2004, the Department of Finance, through Atty. Leon L. Acuña (Atty. Acuña) and Troy Francis C. Pizarro (Pizarro), filed a Complaint-Affidavit[10] against Iglesias before the Office of the Ombudsman.[11] Atty. Acuña and Pizarro claimed that Iglesias failed to file her Statements of Assets, Liabilities, and Net Worth (SALNs) prior to the year 2000.[12]

They also alleged that Iglesias made false entries in her 2000, 2001, and 2002 SALNs with respect to two (2) real properties in Quezon City and Pangasinan. The Quezon City property's tax declarations revealed that Iglesias purchased the property on August 1, 1996 from the spouses Rosario and Elpidio Ablang. Likewise, the Pangasinan property's Transfer Certificate of Title was issued by virtue of a deed of sale showing that she purchased a portion of this property from Marina Lopez de Joya (Marina). However, in her SALNs, Iglesias indicated that these properties were acquired through inheritance.[13]

Atty. Acuña and Pizarro also discovered three (3) real properties in Pangasinan under Iglesias' name that were not declared in her SALNs.[14] They further asserted that Iglesias acquired several real and personal properties from 1999 to 2002 amounting to P15,230,000.00, which was disproportionate to her lawful source of income. They contended that the following properties were unlawfully acquired:[15]

Kind of Property

Year Purchased

Acquisition Cost

Parañaque

Residential Property

1999

[P]3 Million

Novaliches

Residential Property

1997

[P]3.5 Million

Baguio Residential

Property

1995

[P]2 Million

Baguio Residential Property

1994

[P]2 Million

Dump Trucks

1991

[P]1.6 Million

Elf

1991

[P]800,000

Van

1999

[P]680,000

Van

1999

[P]850,000

Car

2002

[P]800,000[16]

Finally, Atty. Acuña and Pizarro averred that Iglesias made false representations when she dechtered in her letter to then President Gloria Macapagat-Arroyo that she was taking up Masters in Customs Administration, instead of

Masters in Management.[17] They also alleged that Iglesias falsified her Personal Data Sheet when she antedated its execution.[18]

They charged Iglesias with the following:

a)

Making untruthful statements in her SAL[N]s and failing to disclose all of her properties in her SAL[N]s (Article 171(4)[19] of the Revised Penal Code);

b)

Failing to submit her SAL[N]s as required by Sections (sic) 11 in relation to Section 8[20] of Republic Act No. 6713 and Section 7[21] of Republic Act No. 3019;

c)

Engaging in acts of dishonesty and misconduct by making false representations about her education to Her Excellency, Gloria Macapagal Arroyo and by indicating a false date on her Personal Data Sheet; and

d)

[A]cquiring, during her incumbency an amount of property and/or money manifestly out of proportion to her salary and to her other lawful income (Section 8,[22] [Republic Act No.] 3019); and

e)

[C]oncealing unlawfully acquired property (Sections 2 and 12 in relation to Section 1(b)(1-3)[23] of Republic Act No. 1379)[.][24]

The administrative case was docketed as OMB-L-A-04-0057-B, while the criminal case was docketed as OMB-L-C-04-0083-B.[25]

On April 12, 2004, Iglesias filed her Counter-Affidavit with Counter--Complaint[26] in the administrative case. She produced copies of her filed annual SALNs since 1989 and attached them to her Counter-Affidavit.[27]

Iglesias countered that she did not falsify the mode of acquisition of the Pangasinan and Quezon City properties in her SALNs.[28] Iglesias and her sister, Rosario de Joya-Ablang (Rosario), inherited the Quezon City property from their parents.[29] She "merely bought out her sister's share of their joint inherited property[.]"[30] Regarding the Pangasinan property, Iglesias reasoned that she acquired the property through purchase and donation when her mother, Marina, sold it to her for an amount well below its true value.[31]

Iglesias explained that she did not declare the three (3) Pangasinan properties because these were classified as public lands and the Department of Environment and Natural Resources had yet to award the properties to her. She contended that she was merely considered an applicant for the grant of the public lands.[32]

On the alleged illegally acquired properties, Iglesias disclosed that she acquired these properties either by purchase or inheritance. She obtained a loan of P9,000,000.00 from Philippine National Bank to buy out Rosario's share and to purchase the Novaliches and Baguio properties. She also sold a property in Baguio to purchase the Parañaque property. To pay her obligations, she leased her Quezon City property from July 15, 2000 to January 2004. She acquired another loan of P2,000,000.00 from Philippine National Bank-Dagupan Branch to start her trucking business.[33]

Iglesias asserted that the foreclosure of the Quezon City property for non-payment of her loan "belies the false accusation . . . that [she] is a corrupt government official[.]"[34]

Iglesias argued that her educational attainment was correctly stated in her resume. She initially took up a master's degree in Customs Administration but was not able to finish the degree and eventually shifted to Management.[35] Lastly, the false date on her Personal Data Sheet was a typographical error.[36]

She claimed that the allegations against her were false and baseless and that Atty. Acuña and Pizarro should be held "criminally liable for malicious prosecution" and "for making untruthful statements under oath in their Complaint-Affidavit." [37]

Iglesias filed a Motion for Extension of Time to File Counter-Affidavit in the criminal case. However, she was still unable to file her counter-affidavit.[38]

On April 15, 2004, the Office of the Deputy Ombudsman for Luzon issued an Order[39] in connection with the administrative case, preventively suspending Iglesias for six (6) months while the investigation was on-going.[40]

On August 27, 2004, the Office of the Deputy Ombudsman for Luzon issued an Order requiring the parties to present their arguments in their respective position papers. Iglesias submitted her position paper on September 20, 2004 reiterating her arguments. The Department of Finance submitted its position paper on October 5, 2004 and disclosed new information regarding the business interest of Iglesias in Golden Grove Realty and Development Corporation. Its position paper also included records of cases filed against Iglesias.[41]

On October 12, 2004, Graft Investigation and Prosecution Officer I Robert C. Reñido (Prosecution Officer Reñido) of the Office of the Deputy Ombudsman for Luzon issued a Joint Resolution[42] resolving the administrative and criminal cases. Prosecution Officer Reñido considered Iglesias' Counter-Affidavit in the administrative case as her counter-affidavit in the criminal case "[f]or purposes of exigency and in the interest of justice and due process." [43]

Prosecution Officer Reñido found that Atty. Acuña and Pizarro did not conduct an intensive investigation before they filed the complaint against Iglesias,[44] who was able to submit authentic copies of her filed SALNs from 1989 to 1999.[45]

He gave merit to Iglesias' explanation that the Quezon City and Pangasinan properties were part of her inheritance from her parents. Since Iglesias inherited a great portion of the Quezon City property from her parent, she did not err in declaring the property as acquired through inheritance.[46] Meanwhile, the Pangasinan property was intended to be donated to Iglesias by her mother. They relied on the credibility of the lawyer who made a deed of sale instead of a deed of donation to facilitate the transaction.[47]

Prosecution Officer Reñido held that Iglesias was correct in not declaring the three (3) Pangasinan properties in her SALNs, as she had not yet acquired them.[48] On the alleged illegally acquired properties, he stated that Iglesias "was able to shed light on how she was able to lawfully acquire [these] assets." [49]

On the allegation that Iglesias falsified her educational attainment, Prosecution Officer Reñido ruled that Iglesias had sufficiently proven that she shifted to Management upon learning that the Civil Service Commission did not require a specific genre of a master's degree.[50] He also found that the alleged falsification of Iglesias' Personal Data Sheet was a mere typographical error.[51]

Prosecution Officer Reñido recommended the dismissal of both cases.[52] Likewise, he recommended that the preventive suspension be lifted upon the Joint Resolution's approval.[53]

Director Emilio A. Gonzalez III of the Office of the Deputy Ombudsman for Luzon approved the Joint Resolution. However, Deputy Ombudsman for Luzon Victor C. Fernandez recommended its disapproval.[54]

On February 7, 2005, the Office of the Ombudsman issued a Resolution[55] reviewing the October 12, 2004 Joint

Resolution. Ombudsman Simeon V. Marcelo (Ombudsman Marcelo) held that Iglesias failed to justify the substantial increase in her net worth. In just one (1) year, her net worth as declared in her SALN increased from P245,000.00 in 1989 to P1,685,000.00 in 1990.[56]

Ombudsman Marcelo discovered that Iglesias' cash declaration escalated from P250,000.00 in her 1991 SALN to P1,770,000.00 in her 1992 SALN. She also acquired the Baguio, Parañaque, and Novaliches properties from 1994 to 2000.[57]

In examining Iglesias' SALNs, Ombudsman Marcelo found that she obtained housing loans of P14,000,000.00 in 1994, P26,000,000.00 in 1998, and P29,000,000.00 in 1999.[58] Since the housing loans were not supported by evidence, Ombudsman Marcelo considered them "spurious or non-existent, meant only to cover up the rapidly increasing assets of [Iglesias]."[59]

According to Ombudsman Marcelo, Iglesias also falsified her Personal Data Sheet "when she denied having any criminal charges ever filed against her . . . despite evidence to the contrary." [60] Iglesias had two (2) pending estafa cases and three (3) dismissed cases before the lower courts, as stated in the National Bureau of Investigation's May 22, 2001 Certification.[61] She likewise committed falsification when she did not declare the true value of the Pampanga property and reported its worth at only P50,000.00.[62]

As for Iglesias' allegation of leasing her Quezon City property and starting a trucking business, Ombudsman Marcelo stated that there was no evidence presented to support her claims. She also failed to declare the alleged trucking business in her SALN.[63]

Ombudsman Marcelo held that the acts of Iglesias constitute dishonesty and grave misconduct, punishable by dismissal from service under Rule IV, Section 52(A) of the Uniform Rules on Administrative Cases in the Civil Service, in relation to Book V, Sections 9 and 22 of the Administrative Code of 1987.[64]

The dispositive portion of the Resolution read:

WHEREFORE, the 12 October 2004 Joint Resolution is DISAPPROVED. Respondent ALBERTA DE JOYA-IGLESIAS is hereby found guilty of the administrative offense of DISHONESTY and GRAVE MISCONDUCT. Thus, she is ordered DISMISSED from the service, with cancellation of eligibility, forfeiture of leave credits and retirement benefits, and disqualification for reemployment in the government service.

Moreover, sufficient probable cause exists to hold respondent ALBERTA DE JOYA IGLESIAS liable for violation of Art. 171 (Falsification) and Art. 183 (Perjury) of the Revised Penal Code. Let the Informations charging her with the said offenses be forthwith filed against her before the appropriate court.

Additionally, let a Petition for Forfeiture of Unlawfully Acquired Properties be filed before the proper court against respondent in view of the herein found accumulation of unexplained wealth.

The Field Investigation Office (FIO) is hereby ordered to investigate the matter regarding the false valuation made on the Deed of Sale covering the Pampanga property transferred in favor of respondent and secure the necessary documentary evidence for the purpose of filing a criminal complaint for Falsification against her.

SO ORDERED.[65] (Emphasis in the original)

Iglesias moved for reconsideration,[66] which was denied by the Office of the Deputy Ombudsman for Luzon in its February 21, 2005 Joint Order.[67]

Iglesias appealed the February 7, 2005 Resolution of the Office of the Ombudsman and the February 21, 2005 Joint Order of the Office of the Deputy Ombudsman for Luzon before the Court of Appeals.[68]

Iglesias argued that she was denied administrative due process. She claimed that there was failure to meet the substantial evidence requirement in administrative proceedings.[69] Further, she asserted that her defense of denial and the presence of mitigating circumstances should have been considered by the Office of the Ombudsman and the Office of the Deputy Ombudsman for Luzon.[70]

In its December 22, 2006 Decision,[71] the Court of Appeals affirmed the assailed February 7, 2005 Resolution and February 21, 2005 Joint Order.[72] It held that there was no denial of due process since Iglesias was able to explain her side in her Counter-Affidavit and her Motion for Reconsideration of the February 7, 2005 Resolution.[73]

The Court of Appeals declared that the assailed Resolution and Joint Order rest on substantial evidence; hence, the Office of the Ombudsman and the Office of the Deputy Ombudsman for Luzon did not commit any grave abuse of discretion.[74] It added that Iglesias' defense of denial and the alleged mitigating circumstances were bereft of merit.[75]

Iglesias moved for reconsideration, which was denied[76] by the Court of Appeals in its November 21, 2007 Resolution.[77]

Hence, on January 17, 2008, Iglesias filed this Petition for Review[78] with an application for temporary restraining order against the Office of the Ombudsman and the Department of Finance officers, namely, Commissioner George M. Jereos (Commissioner Jereos), Deputy Commissioner Roberto G. Geotina (Deputy Commissioner Geotina), Acting Collector Juan T. Tan (Tan), Acting Disbursement Officer Kristine Morales (Morales), and Commissioner Alberto Lina (Commissioner Lina) (collectively, respondents).

Petitioner alleges that respondent Tan took her place as Acting District Collector during her preventive suspension. However, after the termination of her six (6)-month suspension, she was not automatically reinstated to her position and respondent Tan was confirmed as Acting District Collector. Petitioner claims that she was demoted as Deputy Collector for Operations without due process.[79]

Petitioner asserts that respondents Commissioner Jereos and Deputy Commissioner Geotina immediately implemented the dismissal order while her motion for reconsideration of the February 7, 2005 Resolution was still pending before the Office of the Deputy Ombudsman for Luzon. Thus, respondent Morales immediately withheld her salary and other benefits.[80] Respondent Commissioner Lina was included as a nominal party-respondent.[81]

Petitioner prays that the December 22, 2006 Decision and November 21, 2007 Resolution of the Court of Appeals be nullified and set aside. Petitioner likewise prays that judgment be rendered absolving her of any criminal and administrative liability and reinstating her to her former position as Acting District Collector at the Port of San Fernando.[82]

Petitioner raises the following issues:

I.

WHETHER OR NOT THE HONORABLE COURT OF APPEALS ERRED IN DISMISSING THE PETITION FOR CERTIORARI

II.

WHETHER OR NOT THE PETITIONER WAS DENIED DUE PROCESS OF LAW

III.

WHETHER PETITIONER WAS DENIED OF HER RIGHT TO BE INFORMED OF THE CHARGES AGAINST HER[83]

Petitioner argues that she was not given an opportunity to refute the new accusations and charges against her which were not stated in the Complaint-Affidavit. Her filing of a Motion for Reconsideration did "not address the fact that she was never informed of the true allegations against her." [84] Thus, she claims that "her right to be informed of the accusations against her and to be afforded with due process of law has been violated." [85]

On April 25, 2000, respondents officers of the Department of Finance, through the Office of the Solicitor General, filed their Comment[86] and prayed for the denial of the Petition.[87] They assert that petitioner was properly informed of the charges against her.[88] Moreover, her right to due process was not violated since she was given enough opportunity to counter the allegations:

In this case, petitioner was able to file her Counter-Affidavit dated April 6, 2004 in OMB-L-A-04-0057-B. She was likewise given the opportunity to file her counter-affidavit in OMB-L-C-04-0083-B but she failed to do so despite her having filed a Motion for Extension of Time to File Counter-Affidavit dated March 19, 2004. Based on the Comment dated September 21, 2005 of the Office of the Ombudsman, the petitioner even filed a Motion for Early Resolution and Lifting of Preventive Suspension, and a Position Paper. Moreover, she likewise filed her Motion for Reconsideration dated February 14, 2005.

Clearly, petitioner was given opportunity to explain her side and she moved for reconsideration of the challenged Resolution dated February 7, 2005. She was never denied her right to due process.[89] (Emphasis in the original)

On May 5, 2008, respondent Office of the Ombudsman filed its Comment[90] and likewise prayed for the denial of the Petition. It argues that the Court of Appeals was correct in ruling "that petitioner was afforded due process by the Office of the Ombudsman and [that] the questioned resolutions were supported by substantial evidence and based on the records and evidence at hand." [91]

The Office of the Ombudsman counters that petitioner was not denied due process since "petitioner had the opportunity to present her side, submit countervailing evidence to refute the Department of Finance's claims and even move for a reconsideration of the decision." [92] Further, it asserts that "petitioner was sufficiently informed of the charges against her as shown in her Counter-Affidavit, Motion for Early Resolution and Lifting of Preventive Suspension, Position Paper and the assailed Resolutions of the Office of the Ombudsman." [93]

On May 14, 2008, petitioner filed her Reply and reiterated that she was denied due process since she was not informed of the offenses charged against her.[94]

On July 8, 2009, this Court issued a Resolution[95] requiring the parties to submit their respective memoranda. Petitioner filed her Memorandum[96] on September 18, 2009, while respondent Office of the Ombudsman filed its Memorandum[97] on October 1, 2009. Both parties reiterated their arguments in their earlier pleadings. Respondents officers of the Department of Finance failed to file their memorandum.

On September 30, 2010, petitioner also filed a Supplement to the Supplemental Memorandum.[98]

On October 17, 2011, petitioner again filed a Supplemental Memorandum.[99] She stated that Branch 45, Metropolitan Trial Court of Pasay City issued a Joint Decision[100] acquitting her of three (3) counts of perjury in Criminal Case Nos. 05-1160, 05-1161, and 05-1162.[101] The perjury cases alleged that petitioner made untruthful statements in connection with three (3) real properties on her December 31, 2000 SALN.[102] Petitioner contends that since she was able to counter the anomalies in her statements, she "should only be held liable for simple neglect of duty." [103]

On January 21, 2015, petitioner filed her last Supplemental Memorandum.[104] Petitioner informed this Court that the other falsification and perjury cases related to the present case were dismissed by the trial courts, particularly:

- Criminal Case No. Q-05-137 (pending before the Regional Trial Court of Quezon City, Branch 77) - dismissed on 30 January 2008;
- Criminal Cases (sic) Nos. 05-1160 to 1162 (For Perjury, pending before the Metropolitan Trial Court of Pasay City, Branch 45) - acquitting the accused on 21 June 2011[;]
- Criminal Case Nos. (sic) 421447-62-CR (For Perjury, pending before the Metropolitan Trial Court of Manila, Branch 1) - acquitting the accused on 30 April 2014[;]
- Criminal Case No. 05-238700 (For Falsification of Public Document, pending before the Metropolitan Trial Court of Manila, Branch 30) - acquitting the accused on 23 July 2014[;] [and]
- Criminal Case Nos. 40970 to 72 (For Perjury, pending before the Municipal Trial Court in Cities of San Fernando City, La Union) - acquitting the accused on 17 October 2014.[105]

This Court resolves the main issue of whether or not petitioner was denied of administrative due process when the Resolution dismissing her appeal was based on allegations that were not contained in the Complaint. Resolving this main issue will pass on the issues of whether or not petitioner was denied of her right to be informed of the charges against her and whether or not petitioner was denied of her right to due process. Since these issues are interrelated, they will be addressed jointly.

Petitioner's contention has no merit.

Administrative due process demands that the party being charged is given an opportunity to be heard.[106] Due process is complied with "if the party who is properly notified of allegations against him or her is given an opportunity to defend himself or herself against those allegations, and such defense was considered by the tribunal in arriving at its own independent conclusions." [107]

In *F/O Ledesma v. Court of Appeals*: [108]

Due process is satisfied when a person is notified of the charge against him and given an opportunity to explain or defend himself. In administrative proceedings, the filing of charges and giving reasonable opportunity for the person so charged to answer the accusations against him constitute the minimum requirements of due process. The essence of due process is simply to be heard, or as applied to administrative proceedings, an opportunity to explain one's side, or an opportunity to seek a reconsideration of the action or ruling complained of. [109]

An important component of due process is the right of the accused to be informed of the nature of the charges against him or her. [110] A proper appraisal of the accusations would give the accused an opportunity to adequately prepare for his or her defense. Otherwise, substantial justice would be undermined. [111]

In this case, petitioner insists that the February 7, 2005 Resolution of the Office of the Ombudsman was based on new accusations that were not included in the Complaint Affidavit filed by Atty. Acuña and Pizarro. She anchors her argument on the findings of the Ombudsman:

"In her first year in the government service, respondent reported a net worth of P245,000.00 in her 1989 SALN, which swiftly grew to P1,685,000.00 during her second year (1990 SALN). The additional P1,440,000.00 accumulated by respondent is a 60% jump from her 1989 net worth. During that same period, respondent was able to purchase a property in Paco, Manila, in the amount of P800,000.00, acquired additional

jewelry worth P250,000.00, and maintained cash in the bank in the amount of P400,000.00. This sudden upsurge in respondent's net worth, within the short period of one (1) year, is unjustified considering that she had no other employment, business activity or financial interests from which the acquisitions can be funded other than her employment in the Bureau of Customs.

"Respondent's 1991 and 1992 SALN likewise reflected the meteoric rise of her assets. From the declared cash of P250,000.00 in 1991, the same soared high to the amount of P1,770,000.00 which was not sufficiently justified or explained by her income from the government, or her reported total new loans of P610,000.00, consisting of jewelry loan in the amount of P110,000.00 and an agricultural loan in the amount of P500,000.00.

"Apart from the properties in New Manila, Quezon City, and Pampanga which respondent justified as to have been inherited by her from her parents, respondent is likewise the owner of several properties located in Baguio City, Parañaque City, and Novaliches, Quezon City, which she acquired beginning 1994 to 2000." [112] (Emphasis in the original)

Considering the above, this Court finds that there was a violation of due process with respect to the other charges which were not in the original complaint. This Court sternly reminds the Ombudsman that he cannot add new findings which were not part of the original complaint. To do so would violate the right of the accused to due process.

However, there were charges in the original complaint which should prosper. A reading of the Office of the Ombudsman Resolution reveals that she was dismissed from service not solely on the irregularities found in her 1989 to 1999 SALNs but also because of anomalies found in her 2000 to 2002 SALNs, which she was informed of and was given the opportunity to refute. Petitioner conveniently left out in her pleadings the following findings of the Office of the Ombudsman:

It should be noted, however, that respondent has two (2) Baguio properties indicated in her 2000-2002 SALNs. The first Baguio property was acquired in 1995, thus, its declaration in her 1996 SALN. From 1996-1999, she had been maintaining that same property. However, as evidenced by her 2000 SALN, she acquired another property in Baguio. Presuming that, as claimed by respondent, the PNB loan paid for the acquisition of the first Baguio property, with what funds did she acquire the second Baguio property?

Moreover, on the same year, respondent also acquired the Parañaque property. Although respondent claims that she sold one of the Baguio properties to buy the Parañaque property, she continued to declare the Baguio properties as her own in her SALN for 2000-2002. This, therefore, would belie any assertion of sale . . .

Incidentally, it should be noted that during the years 2000-2002, respondent was no longer declaring any cash in bank as part of her assets. She did not declare the proceeds received from the sale of the Baguio property to Mario Nicolas despite her admission that she was given the initial payment of P1,100,000.00. Granted that she used P1,000,000.00 thereof to make the [down payment] on the Parañaque property, this would still leave her with P100,000.00 cash in hand, not to forget the balance of P1,100,000.00 still owing her, which should have been declared as part of her assets.

As for the monthly amortization for the Parañaque property that had to be paid to BPI, the claim that the rentals on the New Manila property answered for it does not seem to hold water. First, respondent claims that in view of the fact that she has defaulted on the payments on the PNB loan, the PNB has since foreclosed the property. The inscription at the back of the title states that the property was foreclosed in 1999. This, thus, precludes respondent from having the place rented. Second, assuming that the said foreclosure is being contested and is now the subject of pending litigation, it is a puzzle how the lease was effected and why it was made for a lengthy period of time. Third, respondent did not specify how much the lease rental was and if it were sufficient to pay for the monthly mortgage owing BPI, and, most importantly, respondent failed to present evidence to substantiate the claim of lease by JIM-Mar Enterprises.

....

As for the trucks and vans, respondent justifies that the same were acquired by virtue of a loan from PNB-Dagupan Branch in the amount of Two Million Pesos (P2,000,000.00). She claims that the same loan was used to buy the dump trucks, van, and other equipment, and as operating capital for her trucking business. Respondent, however, failed to present evidence regarding the said loan and the security used to obtain it. She also did not present any evidence regarding the trucking business. Also, she did not disclose this in her SALN as one of her business interests.

Further, respondent admitted to committing another act of falsification. In explaining the classification of the Pampanga property as an inheritance/donation inter vivos, respondent admitted that she misdeclared the true value of the said land as merely P50,000.00 in the Deed of Sale conveying the said property in her favor. This scheme was obviously resorted to in order to evade the payment of higher taxes.[113] (Emph[Isis supplied])

Even if the findings in relation to petitioner's 1989 to 1999 SALNs were disregarded, petitioner would still be liable for the discrepancies in her 2000 to 2002 SALNs. These discrepancies were stated in the Complaint Affidavit and were given clarification by petitioner in her Counter-Affidavit and Position Paper. Moreover, she was able to move for reconsideration of the Office of the Ombudsman February 7, 2005 Resolution. These circumstances preclude petitioner from claiming that she was denied her right to due process.

On a final note, this Court endeavors to strike a balance between the accountability of public officers as a result of public office being a privilege, on the one hand, and their right to privacy as protected in the Bill of Rights, on the other. Although this Court has held that the requirement of submitting a SALN does not violate the right to privacy of public officers,[114] it does not mean that they should completely shed this right. Therefore, minor or explainable errors in the SALN, which cannot be related to an attempt to conceal illicit activities should not be punishable. This Court may relax the rule on strictly complying with the SALN in cases where minor errors were committed since these may simply be used to harass and obstruct public officers in the performance of their duties. However, the errors in this case were so substantial and glaring that they should not escape prosecution.

WHEREFORE, the Decision dated December 22, 2006 and the Resolution dated November 21, 2007 of the Court of Appeals in CA G.R. SP No. 89585 are AFFIRMED with MODIFICATION.

Petitioner Alberta de Joya Iglesias is GUILTY of DISHONESTY and GRAVE MISCONDUCT based on the anomalies found in her 2000 to 2002 Statements of Assets, Liabilities, and Net Worth. Thus, she is DISMISSED from service, which includes the accessory penalties of cancellation of eligibility, forfeiture of leave credits and retirement benefits, and disqualification for re-employment in the government service.

Accordingly, the criminal case against petitioner Alberta de Joya Iglesias shall proceed on the basis of the anomalies found in her 2000 to 2002 Statements of Assets, Liabilities, and Net Worth.

This is without prejudice to other administrative and criminal charges that may be filed against her.

SO ORDERED.

Velasco, Jr., (Chairperson), Bersamin, Martires, and Gesmundo, JJ., concur.

November 29, 2017

NOTICE OF JUDGMENT

Sirs / Mesdames:

Please take notice that on August 30, 2017 a Decision, copy attached hereto, was rendered by the Supreme Court in the above-entitled case, the original of which was received by this Office on November 29, 2017 at 2:20 p.m.

Very truly yours,

(SGD)

WILFREDO V. LAPITAN

Division Clerk of Court

[1] Rollo, pp. 9-22.

[2] Id. at 188-206. The Decision was penned by Associate Justice Aurora Santiago Lagman and concurred in by Associate Justices Juan Q. Enriquez, Jr. and Regalado E. Maambong of the Special Fifteenth Division, Court of Appeals, Manila.

[3] Id. at 24-33. The Resolution was penned by Associate Justice Aurora Santiago-Lagman and concurred in by Associate Justices Juan Q. Enriquez, Jr. and Normandie B. Pizarro of the Former Special Fifteenth Division, Court of Appeals, Manila.

[4] Id. at 19, Petition.

[5] Id. at 100-113. The Resolution was penned by Ombudsman Simeon V. Marcelo.

[6] Id. at 114-124. The Joint Order was penned by Graft Investigation and Prosecution Officer II Adoracion A. Agbada, concurred in by Director Joaquin F. Salazar, and recommended for approval by Deputy Ombudsman for Luzon Victor C. Fernandez. Ombudsman Simeon V. Marcelo approved the Joint Order.

[7] Id. at 205, Court of Appeals Decision.

[8] Id. at 20, Petition.

[9] Id. at 189, Court of Appeals Decision.

[10] Id. at 53-57.

[11] Id. at 189, Court of Appeals Decision.

[12] Id. at 54, Complaint-Affidavit.

[13] Id. at 54-55.

[14] Id. at 55.

[15] Id. at 56.

[16] Id.

[17] Id. at 55-56.

[18] Id. at 56.

[19] REV. PEN. CODE, art. 171(4) provides:

ARTICLE 171. Falsification by Public Officer, Employee or Notary or Ecclesiastic Minister. - The penalty of prison mayor and a fine not to exceed 5,000 pesos shall be imposed upon any public officer, employ 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[,]

[20] Rep. Act No. 6713 (1989), sees. 8 and 11 provide:

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.

....

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[.]

[21] Rep. Act No. 3019 (1960), sec. 7, as amended by Pres. Decree No. 1288 (1978), provides:

Section 7. Statement of assets and liabilities. - Every public officer, within thirty days after assuming office and, thereafter, on or before the fifteenth day of April following the close of every calendar year, as well as upon the expiration of his term of office, or upon his resignation or separation from office, shall prepare and file with the office of the corresponding Department Head, or in the case of a Head of Department or Chief of an independent office, with the Office of the President, a true, detailed and sworn statement of assets and liabilities, including a statement of the amounts and sources of his income, the amounts of his personal and family expenses and the amount of income taxes paid for the next preceding calendar year; Provided, That public officers assuming office less than two months before the end of the calendar year, may file their first statement on or before the fifteenth day of April following the close of the said calendar year.

[22] Rep. Act No. 3019 (1960), sec. 8, as mended by Batas Blg. 195 (1982), provides:

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 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 of the unexplained wealth is completed.

[23] Rep. Act No. 1379 (1955), secs. 1(b)(1-3), 2, and 12 provide:

Section 1. Definitions. - . . .

(b) "Other legitimately acquired property" means any real or personal property, money or securities which the respondent has at any time acquired by inheritance and the income thereof, or by gift inter vivos before his becoming a public officer or employee, or any property (or income thereof) already pertaining to him when he qualified for public office or employment, or the fruits and income of the exclusive property of the respondent's spouse, It shall not include:

- Property unlawfully acquired by the respondent, but its ownership is concealed by its being recorded in the name of, or held by, the respondent's spouse, ascendants, descendants, relatives, or any other person.
- Property unlawfully acquired by the respondent, but transferred by him to another person or persons on or after the effectivity of this Act.
- Property donated to the respondent during his incumbency, unless he can prove to the satisfaction of the court that the donation is lawful.

Section 2. Filing of petition. - Whenever any public officer or employee has acquired during his incumbency an amount of property which is manifestly out of proportion to his salary as such public officer or employee and to his other lawful income and the income from legitimately acquired property, said property shall be presumed prima facie to have been unlawfully acquired. The Solicitor General, upon complaint by any taxpayer to the city or provincial fiscal who shall conduct a previous inquiry similar to preliminary investigations in criminal cases and shall certify to the Solicitor General that there is reasonable ground to believe that there has been committed a violation of this Act and the respondent is probably guilty thereof, shall file, in the name and on behalf of the Republic of the Philippines, in the Court of First Instance of the city or province where said public officer or employee resides or holds office, a petition for a writ commanding said officer or employee to show cause why the property aforesaid, or any part thereof, should not be declared property of the State: Provided, That no such petition shall be filed within one year before any general election or within three months before any special election.

The resignation, dismissal or separation of the officer or employee from his office or employment in the Government or in the Government owned or controlled corporation shall not be a bar to the filing of the petition: Provided, however, That the right to file such petition shall prescribe after four years from the date of the resignation, dismissal or separation or expiration of the term of the officer or employee concerned, except as to those who have ceased to hold office within ten years prior to the approval of this Act, in which case the proceedings shall prescribe after four years from the approval hereof.

. . . .

Section 12. Penalties. - Any public officer or employee who shall, after the effective date of this Act, transfer or convey any unlawfully acquired property shall be repressed with imprisonment for a term not exceeding five years, or a fine not exceeding ten thousand pesos, or both such imprisonment and fine. The same repression shall be imposed upon any person who shall knowingly accept such transfer or conveyance.

[24] Rollo, p. 57, Complaint Affidavit.

[25] Id. at 189, Court of Appeals Decision.

[26] Id. at 60-70.

[27] Id. at 62.

[28] Id. at 62-64.

[29] Id. at 62-63.

[30] Id. at 63.

[31] Id. at 64.

[32] Id. at 65.

[33] Id. at 67-68.

[34] Id. at 68.

[35] Id. at 65-66.

[36] Id. at 66.

[37] Id. at 69.

[38] Id. at 189, Court of Appeals Decision.

[39] Id. at 269-272. The Order was penned by Director Emilio A. Gonzalez III and recommended for approval by Deputy Ombudsman for Luzon Victor C. Fernandez.

[40] Id. at 189, Court of Appeals Decision.

[41] Id. at 82-84, Office of the Deputy Ombudsman for Luzon's Joint Resolution.

[42] Id. at 71-99.

[43] Id. at 76.

[44] Id. at 84-85.

[45] Id. at 85-86.

[46] Id. at 86-87.

[47] Id. at 87-88.

[48] Id. at 88-89.

[49] Id. at 95.

[50] Id. at 90.

- [51] Id. at 91-92.
- [52] Id. at 96.
- [53] Id. at 97.
- [54] Id.
- [55] Id. at 100-113.
- [56] Id. at 102.
- [57] Id. at 102-103.
- [58] Id. at 106-107.
- [59] Id. at 106.
- [60] Id. at 109.
- [61] Id.
- [62] Id. at 109-110.
- [63] Id. at 106-107.
- [64] Id. at 110-111.
- [65] Id. at 111-113.
- [66] Id. at 352-358.
- [67] Id. at 114-124.
- [68] Id. at 188-189, Court of Appeals Decision.
- [69] Id. at 191.
- [70] Id.
- [71] Id. at 188-206.
- [72] Id. at 205.
- [73] Id. at 192-193.
- [74] Id. at 193-194.
- [75] Id. at 194 and 205.
- [76] Id. at 32.
- [77] Id. at 24-33.
- [78] Id. at 9-22.
- [79] Id. at 10-A.
- [80] Id. at 11.
- [81] Id. at 10.

[82] Id. at 20.

[83] Id. at 12-13.

[84] Id. at 18.

[85] Id.

[86] Id. at 224-229.

[87] Id. at 227.

[88] Id. at 225.

[89] Id. at 226.

[90] Id. at 230-266.

[91] Id. at 252.

[92] Id. at 254.

[93] Id. at 257.

[94] Id. at 359-362.

[95] Id. at 366-367.

[96] Id. at 368-387.

[97] Id. at 396-431.

[98] Id. at 441-464.

[99] Id. at 471-476.

[100] Id. at 478-485.

[101] Id. at 485.

[102] Id. at 478-479.

[103] Id. at 472, Alberta de Joya Iglesias' Supplemental Memorandum.

[104] Id. at 500-508.

[105] Id. at 500-501.

[106] Mateo v. Romulo, G.R. No. 177875, August 8, 2016 <<http://sc.judiciary.gov.ph/pdf/web/viewer.html?file=/jurisprudence/2016/august2016/177875.pdf>> 7 [Per J. Bersamin, First Division]; Fontanilla v. Commissioner Proper, G.R. No. 209714, June 21, 2016 <<http://sc.judiciary.gov.ph/pdf/web/viewer.html?file=/jurisprudence/2016/june2016/209714.pdf>> 9 [Per J. Brion, En Banc]; Ebdane, Jr. v. Apurillo, G.R. No. 204172, December 9, 2015 <<http://sc.judiciary.gov.ph/pdf/web/viewer.html?file=/jurisprudence/2015/december2015/204172.pdf>> 6 [Per J. Perlas-Bernabe, First Division]; Avancena v. Judge Liwanag, 454 Phil. 20, 24 (2003) [Per Curiam, En Banc]; PFC Rodriguez v. Court of Appeals, 435 Phil. 533, 541-542 (2002) [Per J. Quisumbing, Second Division]; Garcia v. Court of Appeals, 411 Phil. 25, 40 (2001) [Per J. Vitug, Third Division]; Ocampo v. Ombudsman, 379 Phil. 21, 28 (2000) [Per J. Buena, Second Division].

[107] Gutierrez v. Commission on Audit, G.R. No. 200628, January 13, 2015, 745 SCRA 435, 453 [Per J. Leonen, En Banc].

[108] 565 Phil. 731 (2007) [Per J. Tinga, Second Division].

[109] Id. at 740.

[110] Sajonas v. National Labor Relations Commission (First Div.), 262 Phil. 201, 208 (1990) [Per J. Regalado, Second Division].

[111] See Col. Lubaton v. Judge Lazaro, 717 Phil. 1, 6 (2013) [Per J. Bersamin, First Division].

[112] Rollo, p. 15, Petition; 359-360, Reply to Comment; and 378, Alberta de Joya Iglesias' Memorandum.

[113] Id. at 104-110, Ombudsman's Resolution.

[114] Morfe v. Mutuc, et al., 130 Phil. 415, 436-437 (1968) [Per J. Fernando, En Banc].

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