

**LIBERATO M. CARABEO, PETITIONER, VS. COURT OF APPEALS,
OMBUDSMAN SIMEON B. MARCELO, ASSISTANT OMBUDSMAN PAMO
PELAGIO S. APOSTOL, MARGARITO TEVES, IN HIS CAPACITY AS
SECRETARY OF...**

G.R. Nos. 178000 and 178003. December 04, 2009

Ponente: CARPIO, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-nos-178000/>

CARPIO, J.:

The Case

This petition for certiorari[1] challenges the Court of Appeals' 31 October 2006 Joint Decision[2] in CA-G.R. SP Nos. 91607 and 92313 dismissing Liberato M. Carabeo's certiorari petition against respondents, and the 28 March 2007 Resolution[3] denying reconsideration and dismissing the contempt charge against Secretary Margarito Teves (Secretary Teves).

The Facts

On 8 July 2005, the Department of Finance-Revenue Integrity Protection Service (DOF-RIPS), composed of private respondents Troy Francis Pizarro, Joel Apolonio, Reynalito L. Lazaro, Ismael Leonor, and Melchor Piol, filed a complaint with the Office of the Ombudsman against Carabeo, Officer-in-Charge (OIC) of the Office of the Treasurer of Parañaque City. The complaint pertinently alleged:

- Based on the records we obtained, CARABEO is currently designated by the BLGF as City Treasurer II x x x. In September 1981, CARABEO first occupied the position of Revenue Collection Clerk at the Office of the City Treasurer of Parañaque earning an annual gross salary of Eight Thousand Four Hundred Pesos (P8,400.00). As the present City Treasurer (In-charge of Office) at the City of Parañaque, CARABEO receives an annual gross salary of Two Hundred Ninety One Thousand Thirty Six Pesos (P291,036.00).
- The net worth of CARABEO, based on his Statements of Assets Liabilities and Net Worth (SALNs), from the time he commenced employment at the Parañaque Treasurer's Office in 1981 has ballooned from P114,900.00 to approximately P7.5 Million in the year 2004.
- Equally noticeable as the drastic increase in his net worth is the steady accumulation of various expensive properties by CARABEO and his spouse ranging from real properties to vehicles to club shares ownership.
- In the last nine years, CARABEO and/or his spouse was able to purchase numerous real properties, including:
 - a. 1,000 sq.m. Residential lot in Tagaytay City;
 - b. 1,500 sq.m. Residential lot also in Tagaytay City;
 - c. Townhouse in Cavite; and
 - d. Three separate parcels of land in Laguna.

- Also, various expensive vehicles were found to be currently owned by CARABEO and/or his spouse, including the following:

- a. Ford F150 Flareside (WMD-126);
- b. Mazda Familia (WCL-191);
- c. Chevrolet Cassia (WSG-781);
- d. Mitsubishi Lancer (XCW-149);
- e. Honda CRV (CYN-808).

In addition to these vehicles, CARABEO also owned, as of last year, two additional vehicles - a Honda City (WLX-553) and a Nissan Sentra (WSG-869).

- However, CARABEO did not declare most of the foregoing vehicles in his SALNs. In his SALN for year 2003, CARABEO claimed that he owns only three vehicles GSR, CITY and CASSIA. In the succeeding year, CARABEO only declared ownership of only one vehicle, a GSR supposed acquired in 2002.

- The records of the Land Transportation Office however belie this declaration of ownership of only three vehicles and later (in year 2004), of only one vehicle, with the LTO certification that CARABEO and/or his spouse owns at least seven vehicles including the expensive Ford F150 and Honda CRV.

- Also, CARABEO and/or his spouse acquired the 1,000 sq.m. Tagaytay property in year 2001 but this substantial property acquisition was not reflected in the SALNs of CARABEO for said year as well as for the subsequent year.

- CARABEO's failure to disclose his and his spouse's ownership of the foregoing Tagaytay property and vehicles in the pertinent SALNs amounts to a violation of Section 7 of RA 3019 and Section 8(A) of RA 6713 requiring him to file under oath the true and detailed statement of his assets as well as those of his spouse.

- Punctuating the expensive list of purchases CARABEO and/or his spouse is his recent purchase of a share in the very exclusive The Palms Country Club in Alabang, Muntinlupa. An individual share in this premiere country club is currently priced at Seven Hundred Forty Five Thousand Pesos (P745,000.00) and can only be purchased in cash.

- x x x

- While CARABEO claims in his SALNs to have investments in various businesses (Diosa Properties, Nalpa Trading, L.M. Carabeo Realty, Romilia Enterprises and J's Appleseed Food Products), the information we gathered on these alleged businesses indicates that these purported investments could not possibly justify the foregoing substantial purchases.

x x x x

- Any anticipated claim to the effect that CARABEO's wife has business undertakings that should explain their acquired wealth cannot also be given credence. Our inquiry with the BIR further showed that CARABEO's spouse, Cynthia, had no tax payments reflected on the Bureau's records, except for a one-time tax payment of approximately three thousand pesos (representing capital gains tax for one transaction). Such information provided by the BIR shows that CARABEO's spouse had no substantial income that can justify the foregoing property acquisitions.

- It was also discovered in the course of our investigation that, in addition to the foregoing purchases, during the period 1996 to 2004, CARABEO went abroad at least fifteen times (or more than once a year) x x x .[4]

The DOF-RIPS prayed that the Office of the Ombudsman issue an order: (a) filing the appropriate criminal informations against Carabeo for violation of Republic Act (RA) Nos. 3019,[5] 6713,[6] and 1379[7] and the Revised Penal Code; (b) instituting the appropriate administrative cases against Carabeo for the same violations,

for dishonesty and grave misconduct; (c) commencing forfeiture proceedings against Carabeo's unlawfully acquired properties including those illegally obtained in the names of his spouse, children, relatives and agents; and (d) placing Carabeo under preventive suspension pursuant to Section 24 of RA 6770.[8]

In an Order dated 26 July 2005 in OMB-C-A-05-0333-G (LSC) and OMB-C-C-05-0337-G(LSC),[9] the Office of the Ombudsman's Preliminary Investigation and Administrative Adjudication Bureau-A Acting Director, Corazon DLP. Tanglao-Dacanay (Acting Director Dacanay), directed

Secretary Teves to place Carabeo under preventive suspension for a period not to exceed six months without pay. The order likewise directed Carabeo to file his counter-affidavit to the DOF-RIPS' complaint within ten days from receipt thereof and gave the DOF-RIPS a similar period to file its reply thereto.

On 19 September 2005, Ombudsman Simeon V. Marcelo (Ombudsman Marcelo), upon the recommendation of Assistant Ombudsman Pelagio S. Apostol (Assistant Ombudsman Apostol), approved Acting Director Dacanay's 26 July 2005 Order.[10]

Aggrieved, Carabeo filed a petition for certiorari, docketed as CA-G.R. SP No. 91607, against Ombudsman Marcelo, Assistant Ombudsman Apostol, Secretary Teves, and the members of the DOF-RIPS, alleging that grave abuse of discretion amounting to lack or excess of jurisdiction attended the approval of his preventive suspension.

On 18 October 2005, the Court of Appeals issued a 60-day Temporary Restraining Order (TRO) enjoining the enforcement of Carabeo's preventive suspension.[11]

Meanwhile, on 10 November 2005, Secretary Teves issued Department Special Order No. 4-05 directing the detail of Carabeo to the DOF's Bureau of Local Government Finance at the DOF's Central Office (BLGF-CO). In his stead, Assistant City Treasurer of Makati, Jesusa E. Cuneta, was designated OIC-City Treasurer of Parañaque.

Claiming that his detail to the BLGF-CO violated the TRO issued in CA-G.R. SP No. 91607, Carabeo filed another petition before the Court of

Appeals, docketed as CA-G.R. SP No. 92313, where he prayed, among others, that Secretary Teves be cited for contempt of court.

On 19 December 2005, the Court of Appeals granted Carabeo's request that CA-G.R. SP No. 92313 be consolidated with CA-G.R. SP No. 91607 after holding that both petitions involved the same parties or related questions of fact and law and that the later petition for contempt arose out of Secretary Teves' alleged violation of the TRO issued in CA-G.R. SP No. 91607.

On 31 October 2006, the Court of Appeals rendered a Joint Decision, the dispositive portion of which reads:

IN VIEW OF ALL THE FOREGOING, the consolidated petitions are hereby DISMISSED. No costs.

SO ORDERED.[12]

Carabeo moved for reconsideration, which the Court of Appeals denied in its Resolution of 28 March 2007.

The Ruling of the Court of Appeals

In dismissing the petition for certiorari, the Court of Appeals held that a preventive suspension decreed by the Ombudsman by virtue of his authority under Section 21 of RA 6770, in relation to Section 9 of Administrative Order No. 7, is not meant to be a penalty but a means taken to insure the proper and impartial conduct of an investigation, which did not require prior notice and hearing.

The Court of Appeals rejected Carabeo's contention that he was deprived of due process. Carabeo wrongfully

assumed that the Ombudsman

did not consider the evidence he presented when the Ombudsman approved Assistant Ombudsman Apostol's recommendation to preventively suspend him. Contrary to Carabeo's conclusion, however, the order of the Ombudsman to preventively suspend him stemmed from the Ombudsman's review of the factual findings reached by the investigating prosecutor.

The Court of Appeals also ruled that there is no need to publish Executive Order No. 259 (EO 259) before it could be given the force and effect of law because it is merely internal in nature regulating only the personnel of the administrative agency and not the public.

On Carabeo's contempt charge against Secretary Teves, the Court of Appeals classified it as indirect contempt, since it consisted of disobedience of or resistance to a lawful order of a court, under Section 3, Rule 71 of the Rules of Court. Thus, the contempt charge must be in writing and due process must be observed before the penalty is imposed.

In its Resolution of 28 March 2007, the Court of Appeals, aside from denying Carabeo's motion for reconsideration, ruled that the detail order was in accordance with Section 6 of Rule IV of the Civil Service Rules on Personnel Actions and Policies and CSC Resolution No. 621181 dated 21 September 2002. Therefore, Secretary Teves, in detailing Carabeo to BLGF-CO, did not commit contempt of court.

The Issue

The issue in this case is whether the Court of Appeals committed grave abuse of discretion amounting to lack or excess of jurisdiction in (1) ruling that the failure to provide implementing rules of EO 259 does not render the same unenforceable; (2) sustaining the preventive suspension imposed by the Ombudsman on Carabeo; and (3) not considering the

complaint against Carabeo a violation of Section 10 of RA 6713 which entitles Carabeo to be informed beforehand and to take the necessary corrective action.

There is no more dispute on the matter of publication of EO 259 as it was clearly established that it was published in the Official Gazette[13] on 23 February 2004.

The Ruling of this Court

We dismiss the petition.

I.

The question on EO 259's enforceability is immaterial to the validity of the charges against Carabeo.

Carabeo impugns the validity of EO 259 for lack of implementing rules and regulations. Indeed, EO 259 lacks any implementing guidelines. However, such fact is immaterial and does not affect, in any manner, the validity of the criminal and administrative charges against Carabeo. While the DOF-RIPS derived from EO 259 its power and authority to gather evidence against DOF officials and employees suspected of graft and corruption, the DOF-RIPS need not be vested with such power in order to validly file criminal and administrative charges against Carabeo. In fact, any concerned ordinary citizen can file criminal and administrative charges against any corrupt government official or employee if there exists sufficient

evidence of culpability. Hence, the DOF-RIPS, even without EO 259 and whether as subordinates of the Secretary of Finance or as private citizens, can validly file criminal and administrative charges against Carabeo.

At any rate, the Court finds that EO 259 is basically internal in nature needing no implementing rules and regulations in order to be enforceable. Principally aimed at curbing graft and corruption in the DOF and its attached agencies,[14] EO 259 covers only officers and employees engaged in revenue collection. DOF-RIPS, which was created by virtue of EO 259, acts as the anti-corruption arm of the DOF that investigates allegations of corruption in the DOF and its attached agencies, then files the necessary charges against erring officials and employees with the proper government agencies.[15] EO 259 expressly provides that the DOF-RIPS has the function, among others, "to gather evidence and file the appropriate criminal, civil or administrative complaints against government officials and employees before the appropriate court of law, administrative body, or agency of competent jurisdiction, and to assist the prosecuting agency or officer towards the successful prosecution of such cases." Simply put, the creation of an internal body in the DOF (RIPS), through EO 259, is but an essential component in the organized and effective collection of evidence against corrupt DOF officials and employees. The so-called "lifestyle check" pertains to the evidence-gathering process itself because it is through this method that the DOF-RIPS would be able to collect sufficient evidence to indict a suspected DOF official or employee for graft and corruption. Considering this, the Court finds nothing illegal with the "lifestyle check" as long as the constitutional and statutory rights of the accused are recognized and respected by the DOF-RIPS.

II.

The preventive suspension order was legal.

Carabeo contends that there must be prior notice and hearing before the Ombudsman may issue a preventive suspension order.

The contention is bereft of merit. Settled is the rule that prior notice and hearing are not required in the issuance of a preventive suspension order, such suspension not being a penalty but only a preliminary step in an administrative investigation.[16] As held in *Nera v. Garcia*: [17]

In connection with the suspension of petitioner before he could file his answer to the administrative complaint, suffice it to say that the suspension was not a punishment or penalty for the acts of dishonesty and misconduct in office, but only as a preventive measure. Suspension is a preliminary step in an administrative investigation. If after such investigation, the charges are established and the person investigated is found guilty of acts warranting his removal, then he is removed or dismissed. This is the penalty. There is, therefore, nothing improper in suspending an officer pending his investigation and before the charges against him are heard and be given an opportunity to prove his innocence.

Moreover, there is nothing in the law, specifically Section 24 of RA 6770, or The Ombudsman Act of 1989, which requires that notice and hearing precede the preventive suspension of an erring public official. This provision states:

SEC. 24. Preventive Suspension. -- The Ombudsman or his Deputy may preventively suspend any officer or employee under his authority pending an investigation, if in his judgment the evidence of guilt is strong, and (a) the charge against such officer or employee involves dishonesty, oppression or grave misconduct or neglect in the performance of duty; (b) the charges would warrant removal from the service; or (c) the respondent's continued stay in office may prejudice the case filed against him.

While a preventive suspension order may originate from a complaint, the Ombudsman is not required to furnish the respondent with a copy of the complaint prior to ordering a preventive suspension.[18]

Carabeo also points out that his counter-affidavit and the evidence presented clearly shows that the complaint filed by the DOF-RIPS was baseless. Hence, the preventive suspension order had no leg to stand on.

Under Section 24 of RA 6770, two requisites must concur to render the preventive suspension order valid. First, there must be a prior determination by the Ombudsman that the evidence of respondent's guilt is strong. Second, (a) the offense charged must involve dishonesty, oppression, grave misconduct or neglect in the performance of duty; (b) the charges would warrant removal from the service; or (c) the respondent's continued stay in office may prejudice the case filed against him.[19]

These requisites are present here. The Ombudsman justified the issuance of the preventive suspension order in this wise:

As can be gleaned from the evidence on record, the deliberate failure of respondent Carabeo to disclose all of his supposed properties in his SALN, particularly the vehicles which are registered in his name involves dishonesty which, if proven, warrant his corresponding removal from the government service. The same is true with respect to the 1,000 square meter residential lot located at Tagaytay City which he failed to disclose in his SALN for 2001 and 2002, respectively.

Contrary to the respondent's declaration in his SALN for 2003 and 2004 respectively, the LTO-IT System database as of July 7, 2004 issued by Arabele O. Petilla, Chief, Record Section Management Information Division of the Land Transportation Office, x x x disclosed that there are seven motor vehicles registered in his name, x x x

As regards the 1,000 square meter residential lot located at Tagaytay City, records from the Office of Engr. Gregorio M. Monreal, City Assessor of Tagaytay disclosed that the same was the subject of a Deed of Absolute Sale between the heirs of Teodoro Ambion and spouses Carabeo dated July 16, 2001. Records show that respondent only included the said property in his SALN in 2003 and 2004, respectively.

Second, being the Officer-in-Charge of the Office of the City Treasurer's Office of Parañaque, respondent Carabeo's continued stay thereat may prejudice the outcome of the instant case, he being the head of that particular office, albeit in an Officer-in-Charge capacity.

Third, the evidence of guilt against him is strong. It bears stressing that as the current Officer-in-Charge of the Office of the City Treasurer's Office of Parañaque receiving only an annual gross salary of P291,036.00, it is highly inconceivable how respondent Carabeo could have legally acquired all these real and personal properties. The fact is that complainant has submitted evidence showing that from 1996 to 2004, respondent Carabeo traveled abroad fifteen (15) times, as shown by his travel records furnished by the Bureau of Immigration; his 2004 club share purchase at Palm Country Club at Ayala Alabang worth P640,000.00; two (2) lots in Biñan, Laguna and one (1) townhouse in Cavite purchased in 1998 in the total amount of P668,365.00; (3) real properties in Biñan, Laguna and in Tagaytay City, purchased in 1999, 2001 and 2003, respectively, in the total amount of P1,272,960.00. This is exclusive of the seven (7) vehicles all registered in his name.

Fourth, respondent's unauthorized foreign travels abroad numbering fifteen (15) times between the years 1996 to 2004, indicates that he has financial resources which could not be legally justified relying solely on his declared income.[20]

Whether the evidence of guilt is strong is left to the determination of the Ombudsman by taking into account the evidence before him.[21] In *Buenaseda v. Flavier*,[22] the Court relevantly pronounced:

The import of the *Nera* decision is that the disciplining authority is given the discretion to decide when the evidence of guilt is strong. This fact is bolstered by Section 24 of R.A. No. 6770, which expressly left such determination of guilt to the "judgment" of the Ombudsman on the basis of the administrative complaint x x x

As aptly stated by the Court of Appeals, the court cannot substitute its own judgment for that of the Ombudsman on the question of whether the evidence of respondent's guilt is strong warranting the issuance of the

preventive suspension order, absent a clear showing of grave abuse of discretion on the part of the Ombudsman.

Moreover, Carabeo cannot claim any right against, or damage or injury that he is bound to suffer from the issuance of the preventive suspension order, since there is no vested right to a public office, or even an absolute right to hold it.[23] Public office is not property but a "public trust or agency." [24] While their right to due process may be relied upon by public officials to protect their security of tenure which, in a limited sense, is analogous to property, such fundamental right to security of tenure cannot be invoked against a preventive suspension order which is a preventive measure, not imposed as a penalty.[25] An order of preventive suspension is not a demonstration of a public official's guilt, which can be pronounced only after a trial on the merits.[26]

III.

Carabeo's non-disclosure of assets in his SALN constitutes a violation of RA 3019, among others.

Carabeo claims that the complaint against him involves a violation of Section 10, RA 6713, or the Code of Conduct and Ethical Standards for Public Officials and Employees, which entitles him to be informed beforehand of his omission and to take the necessary corrective action.

Section 10 of RA 6713 provides:

Section 10. Review of Compliance Procedure. - (a) The designated Committees of both Houses of the Congress shall establish procedures for the review of statements to determine whether said statements which have been submitted on time, are complete, and are in proper form. In the event a determination is made that a statement is not so filed, the appropriate Committee shall so inform the reporting individual and direct him to take the necessary corrective action.

(b) In order to carry out their responsibilities under this Act, the designated Committees of both Houses of Congress shall have the power within their respective jurisdictions, to render any opinion interpreting this Act, in writing, to persons covered by this Act, subject in each instance to the approval by affirmative vote of the majority of the particular House concerned.

The individual to whom an opinion is rendered, and any other individual involved in a similar factual situation, and who, after issuance of the opinion acts in good faith in accordance with it shall not be subject to any sanction provided in this Act.

(c) The heads of other offices shall perform the duties stated in subsections (a) and (b) hereof insofar as their respective offices are concerned, subject to the approval of the Secretary of Justice, in the case of the Executive Department and the Chief Justice of the Supreme Court, in the case of the Judicial Department.

While Section 10 of RA 6713 indeed allows for corrective measures, Carabeo is charged not only with violation of RA 6713, but also with violation of the Revised Penal Code, RA 1379, and RA 3019, as amended, specifically Sections 7 and 8 thereof, which read:

Sec. 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 corresponding Department Head, or in the case of a Head Department or chief of an independent office, with the Office of the President, a true, detailed and sworn 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 said calendar year.

Sec. 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 ground for dismissal or removal. Properties in the name of the spouse and dependents of such public official may be taken into consideration, when their acquisition through legitimate means cannot be satisfactorily shown. Bank deposits in the name of or manifestly excessive expenditures incurred by the public official, his spouse or any of their dependents including but not limited to activities in any club or association or any ostentatious display of wealth including frequent travel abroad of a non-official character by any public official when such activities entail expenses evidently out of proportion to legitimate income, shall likewise be taken into consideration in the enforcement of this Section, notwithstanding any provision of law to the contrary. The circumstances hereinabove mentioned shall constitute valid ground for the administrative suspension of the public official concerned for an indefinite period until the investigation of the unexplained wealth is completed.

In *Ombudsman v. Valeroso*,^[27] the Court explained fully the significance of these provisions, to wit:

Section 8 above, speaks of unlawful acquisition of wealth, the evil sought to be suppressed and avoided, and Section 7, which mandates full disclosure of wealth in the SALN, is a means of preventing said evil and is aimed particularly at curtailing and minimizing, the opportunities for official corruption and maintaining a standard of honesty in the public service. "Unexplained" matter normally results from "non-disclosure" or concealment of vital facts. SALN, which all public officials and employees are mandated to file, are the means to achieve the policy of accountability of all public officers and employees in the government. By the SALN, the public are able to monitor movement in the fortune of a public official; it is a valid check and balance mechanism to verify undisclosed properties and wealth.

Significantly, Carabeo failed to show any requirement under RA 3019 that prior notice of the non-completion of the SALN and its correction precede the filing of charges for violation of its provisions. Neither are these measures needed for the charges of dishonesty and grave misconduct, which Carabeo presently faces.

Based on the foregoing, the Court of Appeals did not commit grave abuse of discretion in rendering the assailed decision. Grave abuse of discretion implies such capricious and whimsical exercise of judgment as is equivalent to lack of jurisdiction.^[28] It exists where the power is exercised in an arbitrary or despotic manner by reason of passion or personal hostility.^[29] It must be so patent and gross as to amount to an evasion of positive duty or to a virtual refusal to perform the duty enjoined or to act at all in contemplation of law.^[30] No abuse, much less grave abuse, attended the Court of Appeals' judgment in these cases.

WHEREFORE, we DISMISS the petitions. Costs against petitioner Liberato M. Carabeo.

SO ORDERED.

Puno, C.J., Corona, Carpio Morales, Chico-Nazario, Velasco, Jr., Nachura, Brion, Peralta, Bersamin, Del Castillo, Abad, and Villarama, JJ., concur.

Leonardo-De Castro, J., no part.

[1] Under Rule 65 of the Rules of Court.

[2] Rollo, pp. 41-65. Penned by Justice Conrado M. Vasquez, Jr. with Justices Jose C. Mendoza and Santiago Javier Ranada, concurring.

- [3] Id. at 67-69. Penned by Justice Conrado M. Vasquez, Jr. with Justices Jose C. Mendoza and Vicente Q. Roxas, concurring.
- [4] Id. at 118-121.
- [5] Anti-Graft and Corrupt Practices Act.
- [6] Code of Conduct and Ethical Standards for Public Officials and Employees.
- [7] Act Declaring Forfeiture of Ill-Gotten Wealth of Public Officers and Employees.
- [8] Rollo, p. 124.
- [9] For dishonesty and grave misconduct.
- [10] Rollo, pp. 99-111.
- [11] Id. at 161-162.
- [12] Id. at 64.
- [13] Vol. 100, No. 8, pp. 1117-1119.
- [14] Attached agencies such as the Bureau of Internal Revenue and the Bureau of Customs, the Bureau of Local Government Finance, Bureau of Treasury, Central Board of Assessment Appeals, the Insurance Commission, the National Tax Research Center, the Fiscal Incentive Review Board, and the Privatization and Management Office. (<http://www.rips.gov.ph/>)
- [15] <http://www.rips.gov.ph/>.
- [16] *Lastimosa v. Vasquez*, 313 Phil. 358, 375 (1995); *Office of the Ombudsman v. Evangelista*, G.R. No. 177211, 13 March 2009, 581 SCRA 350.
- [17] 106 Phil. 1031, 1034 (1960).
- [18] Id.
- [19] Id.
- [20] Rollo , pp. 54-56.
- [21] *Ombudsman v. Valeroso*, G.R. No. 167828, 2 April 2007, 520 SCRA 140, 147; *Garcia v. Mojica*, 372 Phil. 892, 906 (1999), citing *Nera v. Garcia*, 106 Phil. 1031 (1960); *Lastimosa v. Vasquez*, 313 Phil. 358 (1995); *Castillo-Co v. Barbers*, 353 Phil. 160 (1998).
- [22] G.R. No. 106719, 21 September 1993, 226 SCRA 645. See also *Yasay, Jr. v. Desierto*, 360 Phil. 680 (1998).
- [23] *Ombudsman v. Valeroso*, supra at 150, citing *National Land Titles and Deeds Registration Administration v. Civil Service Commission*, G.R. No. 84301, 7 April 1993, 221 SCRA 145.
- [24] Id., citing *Cornejo v. Gabriel*, 41 Phil. 188, 194 (1920); Section 1, Article XI of the 1987 Constitution.
- [25] Id., citing *Alonzo v. Capulong*, 313 Phil. 776 (1995); *Yabut v. Ombudsman*, G.R. No. 111304, 17 June 1994, 233 SCRA 310; *Rios v. Sandiganbayan*, 345 Phil. 85 (1997).
- [26] *Yasay, Jr. v. Desierto* , supra at 698.
- [27] Supra note 21 at 149-150.

[28] Domondon v. Sandiganbayan, 384 Phil. 848, 857 (2000).

[29] Id. See Balangauan v. Court of Appeals, G.R. No. 174350, 13 August 2008, 562 SCRA 184, 200- 201.

[30] Id.

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.