



Republic of the Philippines  
**SANDIGANBAYAN**  
Quezon City

**SIXTH DIVISION**

**PEOPLE OF THE  
PHILIPPINES,**

Plaintiff,

SB-19-CRM-0144

For: Violation of Section 8 in  
relation to Section 11 of Republic  
Act No. 6713

-versus-

**ABUBACAR PENDATUN  
MAULANA,**

Accused,

PRESENT:

FERNANDEZ, SJ, J., *Chairperson*  
MIRANDA, J. and  
VIVERO, J.

Promulgated:

*April 23, 2024*

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**DECISION**

**MIRANDA, J.:**

In an undated information<sup>1</sup> filed with the Court on June 3, 2019, the Office of the Ombudsman charged Mayor Abubacar Pendatun Maulana (Maulana) of the Municipality of Palimbang, Sultan Kudarat of Violation of Section 8 in relation to Section 11 of R.A. No. 6713, or the Code of Conduct and Ethical Standards for Public Officials and Employees, as follows:

“That on or about April 2015 or subsequent thereto, in the Municipality of Palimbang, Sultan Kudarat, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, **ABUBACAR PENDATUN MAULANA**, a high-ranking public official

<sup>1</sup> Another information docketed as SB-19-CRM-0145 was withdrawn by the Prosecution due to lack of jurisdiction by the Court. The Court granted the withdrawal in a Resolution dated March 9, 2022; Records, vol. 1, pp. 280-285

being the Mayor of the Municipality of Palimbang, Sultan Kudarat, committing the offense in relation to office, did then and there, willfully and unlawfully declare in his Statement of Assets, Liabilities and Net Worth (SALN) as of 31 December 2014 the acquisition cost of a 2002 model GMC Yukon Van with Plate Number XCZ 570 as only Php 750,000.00, when the vehicle was actually purchased for Php 2,000,000.00.

CONTRARY TO LAW”<sup>2</sup>

On June 10, 2019, the Court issued a warrant of arrest<sup>3</sup> and a hold departure order<sup>4</sup> against Maulana.

On October 21, 2021, the Court approved Maulana’s application for bail.<sup>5</sup>

On November 19, 2021, Maulana was arraigned and pleaded “Not Guilty” to the offense charged against him.<sup>6</sup>

In the Pre-trial Order dated May 19, 2022,<sup>7</sup> the parties stipulated on the following facts:

- 1) Maulana is the same person charged in the information;
- 2) The Court has jurisdiction over the person of Maulana;
- 3) Maulana was the Mayor of the Municipality of Palimbang during the time material to the allegations in the information;
- 4) In his Statement of Assets, Liabilities, and Net Worth (SALN) for the year ending December 31, 2014, Maulana declared the acquisition of a 2002 model GMC Yukon Van with Plate No. XCZ 570 (the vehicle) for Seven Hundred Fifty Thousand Pesos (Php 750,000.00);
- 5) The vehicle was registered under Maulana’s name on July 22, 2013; and
- 6) The existence of the following:
  - a. Complaint-Affidavit of the Field Investigation Unit (FIU) Mindanao;<sup>8</sup>
  - b. Original copy of the service record of Maulana;<sup>9</sup>
  - c. Certified true copy of Maulana’s SALN ending December 31, 2014;<sup>10</sup>

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<sup>2</sup> Undated information with stamp received on June 3, 2019, Records, vol. 1, pp. 1-2.

<sup>3</sup> Records, vol. 1, pp. 91.

<sup>4</sup> Id, p. 90.

<sup>5</sup> Id, p. 155.

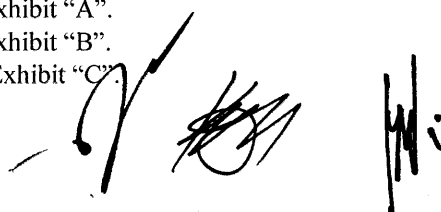
<sup>6</sup> Id, pp. 164A-164B.

<sup>7</sup> Id, pp. 389-393.

<sup>8</sup> Exhibit “A”.

<sup>9</sup> Exhibit “B”.

<sup>10</sup> Exhibit “C”.



- d. Land Transportation Office (LTO) Certificate of Registration (CR) No. 174021713 dated July 22, 2013;<sup>11</sup>
- e. Official Receipt (OR) No. 432311541 dated July 19, 2013;<sup>12</sup> and
- f. Counter-Affidavit of Maulana.

Trial, thereafter, ensued.

### EVIDENCE FOR THE PROSECUTION

#### **Atty. Liwayway Sumagaysay-Rondina (Atty. Rondina)**

Atty. Rondina is a Graft Investigation and Prosecution Officer III at the Office of the Ombudsman-Mindanao.<sup>13</sup> She testified through her Complaint-Affidavit dated October 19, 2017<sup>14</sup> and stated that:

1. On December 15, 2015, the FIU Mindanao Area received a Joint Complaint-Affidavit from several members of the Sangguniang Bayan of Palimbang requesting that a lifestyle check be conducted on Maulana;<sup>15</sup>
2. Maulana was the Mayor of the Municipality of Palimbang from June 30, 2010 to June 30, 2016. He was also re-elected as mayor during the May 2016 elections;<sup>16</sup> and
3. Upon verification with the LTO, it was found that the vehicle is registered under Maulana's name. The vehicle was purchased on July 3, 2013 by Maulana for Php 2,000,000.00, as stated in the deed of sale between Mary Grace C. Rosagas (Rosagas) and Maulana.<sup>17</sup> It was declared in Maulana's 2014 and 2015 SALNs, however, that the acquisition cost of the subject vehicle was Php 750,000.00 only.<sup>18</sup>

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<sup>11</sup> Exhibit "E".

<sup>12</sup> Exhibit "F".

<sup>13</sup> TSN dated May 19, 2022, p. 7.

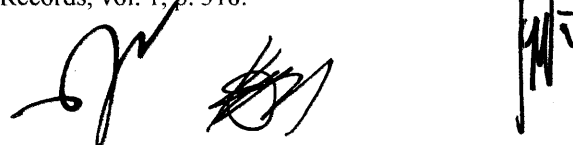
<sup>14</sup> Exhibit "A".

<sup>15</sup> Records, vol. 1, p. 317.

<sup>16</sup> Id.

<sup>17</sup> TSN dated May 19, 2022, p. 63.

<sup>18</sup> Records, vol. 1, p. 318.



On cross-examination, Atty. Rondina admitted that:

1. In the Deed of Sale dated July 3, 2013, Maulana was designated as vendor while Rosagas was the vendee.<sup>19</sup> In the drafting of her Complaint-Affidavit, however, she treated Maulana as vendee;<sup>20</sup>
2. Based on the documents submitted by the LTO, the vehicle was previously sold by Eldon Buenaventura (Buenaventura) to Rosagas;<sup>21</sup>
3. The vehicle was already 11 years old when it was sold to Maulana;<sup>22</sup> and
4. The LTO did not submit a Deed of Sale dated July 4, 2013<sup>23</sup> when their office issued a subpoena requiring the submission of pertinent documents related to the vehicle.<sup>24</sup>

**Analie S. Cuizon (Cuizon)**

Cuizon has been an Administrative Assistant II of the Case Records Evaluation Monitoring and Enforcement Bureau of the Office of the Ombudsman Mindanao for six years.<sup>25</sup> She testified that her office was required by the FIU Office of the Ombudsman Mindanao to submit a certified true copy of Maulana's SALN for the periods ending December 2014 and December 2015. Afterwhich, she retrieved the requested documents and submitted certified true copies to the FIU.<sup>26</sup>

**Vilma R. Pallago (Pallago)**

Pallago has been an Assistant Records Officer at the LTO Diliman District Office since 2015.<sup>27</sup> She testified that:

1. Their office was required by the Office of the Special Prosecutor (OSP) to submit a certified true copy of the certificate of registration, deed of sale, official receipt, and other documents pertaining to the sale and registration of motor vehicle covered by MV File No. 1312-0000024970;<sup>28</sup> and

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<sup>19</sup> TSN dated May 19, 2022, p. 29.

<sup>20</sup> Id, p. 96.

<sup>21</sup> Id, p. 40.

<sup>22</sup> Id, p. 41.

<sup>23</sup> Exhibit "2".

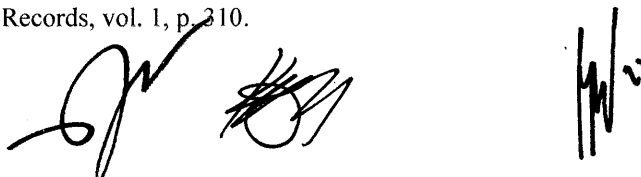
<sup>24</sup> TSN dated May 19, 2022, p. 77.

<sup>25</sup> TSN dated May 26, 2022, p. 4.

<sup>26</sup> Records, vol. 1, p. 300.

<sup>27</sup> TSN dated June 2, 2022, p. 4; Records, vol. 1, p. 309.

<sup>28</sup> Records, vol. 1, p. 310.



2. She did not notice that the chassis numbers in the certificate of registration and Deed of Sale dated July 3, 2013 were different.<sup>29</sup>

On June 3, 2022, the Prosecution formally offered the following exhibits in evidence:<sup>30</sup>

<b>Exhibit</b>	<b>Description</b>
"A"	original copy of Complaint-Affidavit dated October 19, 2017, with attached Annexes, of Atty. Rondina
"B"	original copy of Service Record of Maulana dated July 8, 2016 signed by Municipality of Palimbang Human Resource Management Officer III Emmanuel S. Acharon
"C"	certified true copy of Maulana's SALN as of December 2014
"E"	certified true copy of LTO CR No. 174021713 dated July 22, 2013
"F"	certified true copy of LTO OR No. 432311541 dated July 19, 2013
"G"	certified true copy of Deed of Sale of Motor Vehicle dated July 3, 2013 between Maulana and Rosagas

The court admitted all the exhibits offered by the Prosecution.<sup>31</sup>

On July 11, 2022, the Court denied Maulana's motion for leave to file demurrer to evidence.<sup>32</sup> Thereafter, the Defense proceeded with the presentation of its evidence.

## **EVIDENCE FOR THE DEFENSE**

### **Maulana**

Accused Maulana, who is currently a private citizen and a businessman,<sup>33</sup> testified that:

1. He bought the vehicle on July 4, 2013 for Php 750,000.00. It was the only vehicle that he purchased with his own money during his incumbency as mayor of Palimbang, Sultan Kudarat;<sup>34</sup>

<sup>29</sup> TSN dated June 2, 2022, p. 31.

<sup>30</sup> Prosecution's Formal Offer of Evidence dated June 4, 2019; Records, vol. 1, pp. 396-472.

<sup>31</sup> Minutes of the Proceedings dated June 9, 2022, Records, vol. 1, p. 491.

<sup>32</sup> Resolution dated July 11, 2022, Records, vol. 2, pp. 77-81.

<sup>33</sup> Records, vol. 2, p. 130.

<sup>34</sup> Id.

2. He bought the vehicle from Rosagas through Robert Saluta (Saluta). It was registered under his name on July 22, 2013;<sup>35</sup>
3. After the sale, the Deed of Sale dated July 4, 2013,<sup>36</sup> along with other documents, were submitted to the LTO main office in Quezon City for the transfer of ownership;<sup>37</sup>
4. The vehicle's Chassis No. 3GKGK26G184032 matches the Deed of Sale dated July 4, 2013;<sup>38</sup>
5. In the July 3, 2013 Deed of Sale<sup>39</sup> presented by the Prosecution, the vehicle subject matter therein has Chassis No. 3GKGKZG42G184032;<sup>40</sup> and
6. He only knew of the July 3, 2013 Deed of Sale during the preliminary investigation of this case.<sup>41</sup>

On cross-examination, Maulana admitted that:

1. He personally submitted to the LTO the Deed of Sale dated July 4, 2013, the original official receipt, certificate of registration of the subject vehicle, Highway Patrol Group (HPG) clearance and the macro etching to facilitate the transfer of the vehicle under his name;<sup>42</sup>
2. He saw the vehicle in the display area of Saluta, a dealer of pre-owned vehicles;<sup>43</sup> and
3. On November 24, 2021, he went to the Office of the Clerk of Court (OCC) of the Regional Trial Court (RTC) in Quezon City to verify the existence of the Deed of Sale dated July 3, 2013. On August 1, 2022, a Certification<sup>44</sup> was issued by Clerk of Court Gregorio C. Tallud (Tallud) stating that there was no such document notarized on July 3, 2013.<sup>45</sup>

On redirect examination, Maulana claimed that he was previously engaged in the business of buying and selling vehicles before he became the Mayor of the Municipality of Palimbang.<sup>46</sup>

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<sup>35</sup> Id, pp. 131 and 133; TSN dated August 4, 2022, p. 65.

<sup>36</sup> Exhibit "2".

<sup>37</sup> Records, vol. 2, pp. 131-133.

<sup>38</sup> Id, p. 132.

<sup>39</sup> Exhibit "G".

<sup>40</sup> Records, vol. 2, p. 132.

<sup>41</sup> TSN dated August 4, 2022, p. 5.

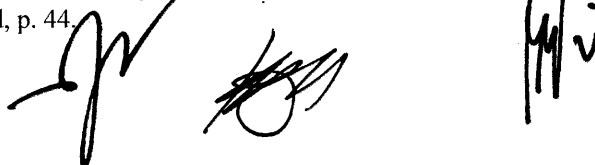
<sup>42</sup> Id, p. 17.

<sup>43</sup> Id, p. 29.

<sup>44</sup> Exhibit "11".

<sup>45</sup> TSN dated August 4, 2022, pp. 39-41.

<sup>46</sup> Id, p. 44.



### Saluta

Saluta, a businessman, testified that:

1. He has been engaged since 2007 in the business of buying and selling pre-owned vehicles, including the reconditioning of old vehicles for sale. His business is located at Cainta, Rizal;<sup>47</sup>
2. Sometimes, he also acts as the middleman between a vehicle owner and a prospective buyer;<sup>48</sup> and
3. On July 4, 2013, he acted as a middleman in the sale of an old model Yukon van, which he previously reconditioned. The sale was between Maulana and Rosagas, for a price of Php 750,000.00.<sup>49</sup>

On cross-examination, Saluta stated that:

1. Rosagas fixed the selling price of the vehicle;<sup>50</sup>
2. The original color of the vehicle was red, but Maulana applied for a change of color with the LTO;<sup>51</sup> and
3. He only knew Maulana during their July 2013 transaction. He did not have any communication with him since then until Maulana asked him to execute an affidavit of witness<sup>52</sup> on July 2018.<sup>53</sup>

When asked by the Court, Saluta said that:

1. He was present when Maulana and Rosagas executed the Deed of Sale dated July 4, 2013. After a week, he was given a copy of the said deed as part of his records;<sup>54</sup>
2. Prior to its sale, he serviced the vehicle for at least 20 times from 2010 to 2013. Being an old model, it frequently needed repairs and new parts so Rosagas decided to sell it;<sup>55</sup>
3. Rosagas gave him Php 20,000.00 as commission for acting as middleman during the transaction;<sup>56</sup>
4. He did not process the sale. He only facilitated the meet-up of Rosagas and Maulana;<sup>57</sup>

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<sup>47</sup> Records, vol. 2, p. 174.

<sup>48</sup> Id.

<sup>49</sup> Id.

<sup>50</sup> TSN dated August 18, 2022, p. 10.

<sup>51</sup> Id, p. 13.

<sup>52</sup> Exhibit "4".

<sup>53</sup> TSN dated August 18, 2022, p. 21.

<sup>54</sup> Id, pp. 34-35.

<sup>55</sup> Id, pp. 37-38.

<sup>56</sup> Id, p. 41.

<sup>57</sup> Id.

Handwritten signatures and initials are present at the bottom of the page. On the left, there is a large, stylized signature. In the center, there is a circular stamp or signature. On the right, there are vertical initials or a signature.

5. Rosagas initially got the vehicle as brand new;<sup>58</sup> and
6. A brand new Yukon vehicle costs 3 million in 2002. Such kind of vehicle is only available in the gray market.<sup>59</sup>

On September 9, 2022, Maulana formally offered the following exhibits in evidence:<sup>60</sup>

Exhibit	Description
"1"	photocopy of Maulana's Counter-Affidavit dated January 8, 2018
"2"	photocopy of Deed of Sale of Motor Vehicle dated July 4, 2013 between Maulana and Rosagas
"3"	photocopy of certification dated January 5, 2018 issued by Quezon City RTC Clerk of Court VII & Ex-Officio Sheriff Tallud
"4"	photocopy of Saluta's Affidavit of Witness dated July 2, 2018
"5"	original copy of Judicial Affidavit of Maulana dated July 22, 2022
"6"	original copy of Judicial Affidavit of Saluta dated July 23, 2022
"8"	photocopy of Deed of Sale of Motor Vehicle dated July 3, 2013 between Maulana and Rosagas
"9"	original copy of claim stub of the OCC RTC of Quezon City Archives Section with Control No. 2477 dated November 24, 2021
"10"	original copy of official receipt issued by Quezon City RTC dated August 1, 2022
"11"	original copy of Certification dated August 1, 2022 issued by Quezon City RTC Clerk of Court VII & Ex-Officio Sheriff Tallud
"12"	photocopy of LTO CR No. 174021713 dated July 22, 2013

The Court admitted all the exhibits of Maulana, except Exhibits "5" and "6" as they are already part of the records of this case.<sup>61</sup>

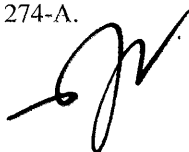


<sup>58</sup> Id, p. 42.

<sup>59</sup> Id, p. 43.

<sup>60</sup> Formal Offer of Documentary Exhibits dated August 26, 2022, Records, vol. 2, pp. 208-247.

<sup>61</sup> Records, vol. 2, pp. 249 and 274-A.





**REBUTTAL EVIDENCE FOR THE PROSECUTION**

**Elmar S. Arellano (Arellano)**

Arellano, Acting Records Officer at the LTO Diliman District Office, testified that:

1. He has been an Acting Records Officer since 2019;<sup>62</sup>
2. Their office received a subpoena from the OSP regarding the records of a motor vehicle with Plate No. XCZ-570. They were required to submit certified true copies of the following documents:
  - a. Deed of Sale dated May 24, 2002 between Buenaventura and Rosagas involving a GMC Yukon van;
  - b. Deed of Sale dated July 3, 2013 between Rosagas and Maulana including the attachments;
  - c. Affidavit of change of color dated July 3, 2013 including the attachments; and
  - d. Deed of Sale dated July 4, 2013 between Maulana and Rosagas;<sup>63</sup> and
3. Their office does not have a copy of the July 4, 2013 Deed of Sale. He issued a certification dated October 12, 2022<sup>64</sup> to the effect that there is no Deed of Sale dated July 4, 2013 between Rosagas and Maulana filed at LTO Diliman District Office.<sup>65</sup>

On cross-examination, Arellano admitted that their office does not have original copies of the identification cards of Maulana and Rosagas which were attached to his judicial affidavit.<sup>66</sup>

On October 25, 2022, the Prosecution formally offered the following rebuttal exhibits in evidence:<sup>67</sup>

<b>Exhibit</b>	<b>Description</b>
"H"	certified true copy of Deed of Sale dated May 24, 2002 between Buenaventura and Rosagas
"I"	photocopy of Deed of Sale of Motor Vehicle dated July 3, 2013 between Maulana and Rosagas

<sup>62</sup> Id, p. 276.

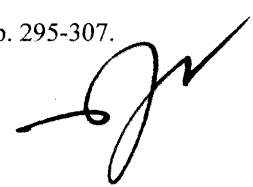

<sup>63</sup> Id, p. 277.

<sup>64</sup> Exhibit "K".

<sup>65</sup> Records, vol. 2, pp. 277 and 279.

<sup>66</sup> TSN dated October 20, 2022, p. 46.

<sup>67</sup> Formal Offer of Rebuttal Evidence dated October 21, 2022; Records, vol. 2, pp. 295-307.



“I-1”	certified true copy of Maulana’s community tax certificate January 10, 2013
“I-2”	certified true copy of Maulana’s identification cards with signature
“I-3”	certified true copy of Rosagas identification card with signature
“J”	certified true copy of affidavit of change of color dated July 3, 2013 signed by Maulana
“K”	original copy of Certification dated October 12, 2022 issued by Arellano

The Court admitted all the exhibits offered by the Prosecution on rebuttal.<sup>68</sup>

### **SUR-REBUTTAL EVIDENCE FOR THE DEFENSE**

#### **Maulana**

On sur-rebuttal, Maulana belied being a party to the affidavit of change of color dated July 3, 2013<sup>69</sup> presented by the Prosecution.<sup>70</sup> He also identified two certifications<sup>71</sup> from the OCC of RTC Quezon City separately stating that the Deed of Sale dated May 24, 2002 between Buenaventura and Rosagas<sup>72</sup> and the Deed of Sale dated July 3, 2013 between Maulana and Rosagas<sup>73</sup> offered by the Prosecution were not found in their records so a certified copy of the same may not be issued.

On cross-examination, however, Maulana admitted that he indeed applied for a change of color of the vehicle from red to black. Such application to the LTO was submitted a week after the Deed of Sale dated July 4, 2013 was executed.<sup>74</sup> He also mentioned that he was engaged in the business of selling copra and palay since he was 19 years old and even when he was already a mayor of the Municipality of Palimbang.<sup>75</sup>

<sup>68</sup> Resolution dated January 11, 2023, Records, vol. 2, p. 338.

<sup>69</sup> Exhibit “J”.

<sup>70</sup> Records, vol. 2, p. 403.

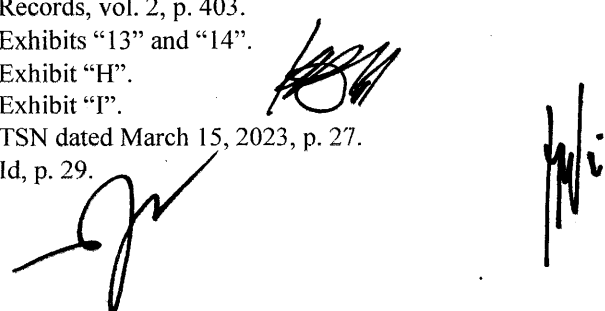
<sup>71</sup> Exhibits “13” and “14”.

<sup>72</sup> Exhibit “H”.

<sup>73</sup> Exhibit “I”.

<sup>74</sup> TSN dated March 15, 2023, p. 27.

<sup>75</sup> Id, p. 29.



On March 20, 2023, Maulana formally offered the following sur-rebuttal exhibits in evidence.<sup>76</sup>

<b>Exhibit</b>	<b>Description</b>
"13"	original copy of certification dated November 17, 2022 issued by Quezon City RTC Clerk of Court VII & Ex-Officio Sheriff Tallud pertaining to the Notarial Report of Atty. Steve G. Cudal covering the period January 2, 2002 to November 13, 2008
"14"	original copy of certification dated November 17, 2022 issued by Quezon City RTC Clerk of Court VII & Ex-Officio Sheriff Tallud pertaining to the Notarial Report of Atty. Joel G. Gordola covering the period July 1, 2013 to July 31, 2013

The Court admitted all the exhibits offered by Maulana on sur-rebuttal.<sup>77</sup>

### **The Court's Ruling**

This case stemmed from the purchase by Maulana of a pre-owned 2002 model GMC Yukon Van with Plate No. X CZ 570 sometime in July 2013. The Prosecution posits that the acquisition price by Maulana of the subject vehicle was Php 2,000,000.00 based on a Deed of Sale dated July 3, 2013.<sup>78</sup> In his SALN for the year ending December 31, 2014, however, Maulana declared that the acquisition price was only Php 750,000.00.<sup>79</sup> For the Prosecution, this underdeclaration of acquisition price constitutes a violation of Section 8 in relation to Section 11 of R.A. No. 6713, or the Code of Conduct and Ethical Standards for Public Officials and Employees.

For his part, Maulana denies the charge against him and argues that he truthfully declared the acquisition cost of the subject vehicle. To prove his claim, Maulana offered in evidence a Deed of Sale dated July 4, 2013 reflecting a purchase price of Php 750,000.00.<sup>80</sup>



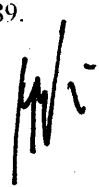
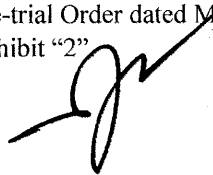
<sup>76</sup> Formal Offer of Documentary Exhibits for Sur-rebuttal dated March 15, 2023; Records, vol. 2, pp. 420-429.

<sup>77</sup> Records, vol. 2, p. 439.

<sup>78</sup> Exhibit "G".

<sup>79</sup> Pre-trial Order dated May 19, 2022, Records, vol. 1, p. 389.

<sup>80</sup> Exhibit "2"



After a thorough review of the evidence on record, the Court finds that the Prosecution **failed to prove beyond reasonable doubt** the guilt of Maulana for Violation of Section 8 in relation to Section 11 of R.A. No. 6713.

**Maulana successfully controverted the Prosecution evidence that the vehicle was bought for Php 2,000,000.**

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In criminal cases, the burden of proof as to the guilt of the accused lies with the Prosecution because of the presumption that the accused is presumed innocent until the contrary is proven.<sup>81</sup> The State must establish the guilt of the accused beyond reasonable doubt. To do so, **the Prosecution must rely on the strength of its evidence, not on the weakness of his defense.**<sup>82</sup>

The Prosecution and Maulana presented two different deeds of sale<sup>83</sup> involving the same parties and the same vehicle. The two deeds were notarized by two different notaries on two different dates and materially differed in the price indicated. After due consideration and for the reasons stated below, the Court finds for Maulana.

Notarized documents enjoy the presumption of regularity which may only be rebutted by evidence so clear, strong, and convincing as to exclude all controversy as to falsity.<sup>84</sup> It is incumbent that the one who denies the due execution of a deed, where one's signature appears, must prove that, contrary to the recital in the jurat, he/she never appeared before the notary public and acknowledged the deed to be a voluntary act.<sup>85</sup> To the Court, Maulana was able to debunk the presumption of regularity of the Deed of Sale dated July 3, 2013. He did not merely deny its execution but he also presented another notarized deed of sale of equal weight and probative value,

The equipoise doctrine should be applicable in this case. This doctrine provides that where the evidence in a criminal case is evenly balanced, the constitutional, presumption of innocence tilts the scales in favor of the accused.<sup>86</sup> The two deeds of sale effectively balanced out each other. Hence, the Prosecution failed to hurdle the test or standard of proof beyond reasonable doubt.



<sup>81</sup> Sec. 14(2), Art. III, Bill of Rights, 1987 Philippine Constitution.

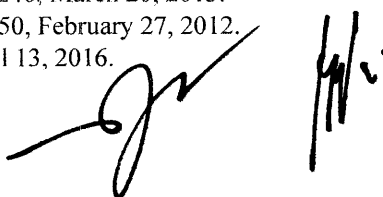
<sup>82</sup> People of the Philippines vs. Sangcajo, Jr., G.R. No. 229204, September 5, 2018; Emphasis supplied.

<sup>83</sup> Exhibit "G" and Exhibit "2".

<sup>84</sup> Spouses Martires vs. Chua, G.R. No. 174240, March 20, 2013.

<sup>85</sup> Chua vs. Westmont Bank, G.R. No. 182650, February 27, 2012.

<sup>86</sup> People vs. Urzais, G.R. No. 207662, April 13, 2016.



Aside from the Deed of Sale dated July 4, 2013, Maulana also presented other evidence to tilt the scales in his favor. The Deed of Sale dated July 4, 2013<sup>87</sup> was categorically identified by Saluta, who acted as the middleman between Rosagas and Maulana during the sale of the vehicle. Saluta also executed an Affidavit of Witness dated July 2, 2018<sup>88</sup> reiterating that the vehicle was bought by Maulana for Php 750,000.00 on July 4, 2013. To the Court, Saluta's categorical statement that the subject vehicle was sold for Php 750,000 has a great persuasive value considering that he took part as a middleman during the sale and was actually present during the execution of the instrument.<sup>89</sup> His testimony was not a hearsay considering that he had actual and personal knowledge about the transaction. He was also furnished a copy of the deed of sale between Maulana and Rosagas.<sup>90</sup>

The Court also notes the several discrepancies in the July 3, 2013 Deed of Sale. For one, Maulana was designated therein as "Vendor". In the acknowledgment portion, it also failed to indicate the valid identification cards of the signatories. More importantly, it does not match the chassis number indicated in the LTO CR dated July 22, 2013 which pertains to the vehicle.<sup>91</sup> **It is the July 4, 2013 Deed of Sale, instead, which matches the chassis number in the LTO CR dated July 22, 2013.** Lastly, there was no July 3, 2013 Deed of Sale submitted to the Quezon City RTC as part of Atty. Joel G. Gordola's notarial report.<sup>92</sup>

All of the foregoing circumstances cast doubt on the authenticity of the Deed of Sale dated July 3, 2013. Apart from it, the prosecution failed to offer any other proof that Maulana bought the subject vehicle for Php 2,000,000.00. On the other hand, Maulana and his witness, Saluta, were able to present proof disputing the Prosecution's claim. The weight of evidence presented tilt heavily in favor of Maulana.

**There was no intention to conceal wealth on the part of Maulana. The evil sought to be prevented by the requirement of filing a SALN was not established by the Prosecution.**

But even assuming that Maulana erroneously declared the acquisition cost of the subject vehicle in his SALN for the year ending December 31,

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<sup>87</sup> Exhibit "2".

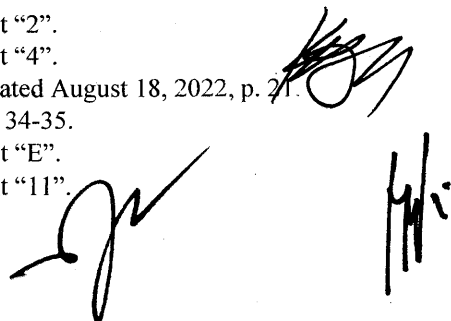
<sup>88</sup> Exhibit "4".

<sup>89</sup> TSN dated August 18, 2022, p. 21.

<sup>90</sup> Id, pp. 34-35.

<sup>91</sup> Exhibit "E".

<sup>92</sup> Exhibit "11".



2014, the Prosecution still failed to discharge the burden of proving that Maulana violated R.A. No. 6713. The Prosecution failed to establish that Maulana intended to conceal his wealth.

No less than the 1987 Constitution<sup>93</sup> requires all government officials to file their SALN. The purpose of this is to **promote transparency in the civil service and deter the accumulation of wealth through unlawful means.**<sup>94</sup> By mandate of law, Section 8 of R.A. No. 6713 provides that it is the duty of public officials and employees to accomplish and submit declarations under oath of 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. The sworn statement is embodied in a pro forma document with specific blanks to be filled out with the necessary data or information.<sup>95</sup> Insofar as the details for personal properties are concerned, the information required to be disclosed are limited to the following: 1) description, 2) year acquired, and 3) acquisition cost.

In the information, Maulana is being charged of willful and unlawful underdeclaration of the acquisition cost of the vehicle in his SALN for the year ending 2014. Maulana allegedly failed to fulfill his duty of truthfully declaring the value of his properties. For the Prosecution, this already constitutes a violation of Section 8 of R.A. No 6173.

The Court disagrees.

While it is true that the failure of public officials to truthfully declare their properties in the SALN cast doubt in their integrity, not all failure to comply with the required data in the SALN would tantamount to a punishable act, more so a crime. A survey of recent jurisprudence shows that to sustain an administrative sanction for misdeclarations in the SALN, there must be a malicious intent to conceal the truth about a public officer's disproportionate accumulation of wealth.<sup>96</sup> In addition, there must be a showing that the public officer is unable to properly account or explain the source of income and acquisition of the undeclared wealth.<sup>97</sup>

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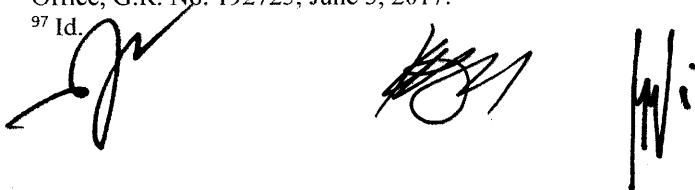
<sup>93</sup> Section 17, Article XI of the 1987 Constitution provides: A public officer or employee shall, upon assumption of office and as often thereafter as may be required by law, submit a declaration under oath of his assets, liabilities, and net worth. In the case of the President, the Vice-President, the Members of the Cabinet, the Congress, the Supreme Court, the Constitutional Commissions and other constitutional offices, and officers of the armed forces with general or flag rank, the declaration shall be disclosed to the public in the manner provided by law.

<sup>94</sup> *Daplas vs. Secretary of Finance*, G.R. No. 221153, April 17, 2017; Emphasis supplied.

<sup>95</sup> *Navarro vs. Office of the Ombudsman*, G.R. No. 210128, August 17, 2016

<sup>96</sup> *Daplas vs. Secretary of Finance*, G.R. No. 221153, April 17, 2017; *De Castro vs. Field Investigation Office*, G.R. No. 192723, June 5, 2017.

<sup>97</sup> *Id.*



In *Office of the Ombudsman vs. Racho*,<sup>98</sup> the Supreme Court restated the rationale for the filing of SALN and the evils that it seeks to thwart:

“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.

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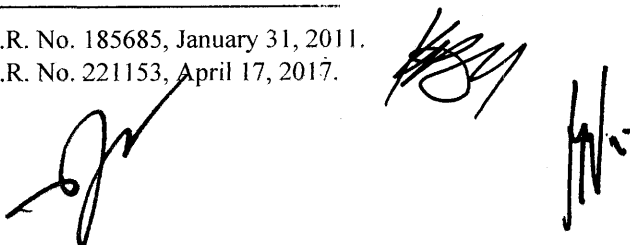
It should be emphasized, however, that mere misdeclaration of the SALN does not automatically amount to dishonesty. Only when the accumulated wealth becomes manifestly disproportionate to the employee’s income or other sources of income and the public officer/employee fails to properly account or explain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

In *Daplas vs. Secretary of Finance*,<sup>99</sup> the Supreme Court negated the finding of both the Ombudsman and Court of Appeals that the petitioner violated Section 8 of R.A. No. 6713 for failing to declare some properties and business interests in her SALN. The Supreme Court ratiocinated that the **intent to commit** a wrong, or to deceive the authorities, or conceal properties was not established. In fact, the Supreme Court stated that:

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<sup>98</sup> G.R. No. 185685, January 31, 2011.

<sup>99</sup> G.R. No. 221153, April 17, 2017.



“It should be emphasized that the laws on SALN aim to curtail the acquisition of unexplained wealth. Thus, in several cases where the source of the undisclosed wealth was properly accounted for, the Court deemed the same an "explained wealth" which the law does not penalize. Consequently, absent any intent to commit a wrong, and having accounted for the source of the "undisclosed wealth," as in this case, petitioner cannot be adjudged guilty of the charge of Dishonesty; but at the most, of mere negligence for having failed to accomplish her SALN properly and accurately.”

The Supreme Court had the same ruling in the cases of *De Castro vs. Field Investigation Office*<sup>100</sup> and *Navarro vs. Office of the Ombudsman*<sup>101</sup> as the High Court reversed the findings that the petitioners in said cases violated Section 8 of R.A. No. 6713. Although the aforementioned cases pertain to administrative cases about misdeclarations and/or non-declarations in the SALN of public officials, the same standards may also apply with equal temerity in criminal cases which even require the heavier proof of guilt beyond reasonable doubt. In this case, the Prosecution failed to discharge this burden.

Maulana declared ownership of the vehicle in his SALN ending December 31, 2014. Clearly, there was no malicious intention on his part to conceal his wealth and properties. It was also not proven that the ownership of the vehicle was grossly disproportionate to Maulana’s legitimate salaries as public official along with his other sources of income. Whether or not the price of the pre-owned subject vehicle was Php 750,000.00 or the alleged price of Php 2,000,000.00, the Court is convinced that Maulana was fully capable of buying the vehicle. In his SALN ending December 2014,<sup>102</sup> Maulana’s declared net worth was Php 28,279,938.00. Although his annual salary as mayor was only Php 639,240.00,<sup>103</sup> Maulana had bank savings, personal and real properties that may cover the cost of the vehicle. He was also engaged in the business of selling copra and palay.<sup>104</sup> Hence, there was no apparent intention to conceal any disproportionately accumulated wealth on his part.



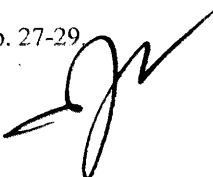
<sup>100</sup> G.R. No. 192723, June 5, 2017.

<sup>101</sup> G.R. No. 210128, August 17, 2016.

<sup>102</sup> Exhibit “C”.

<sup>103</sup> Exhibit “B”.

<sup>104</sup> TSN dated March 15, 2023, p. 27-29.





## CONCLUSION

In criminal cases, the burden of proof rests upon the Prosecution, which must rely on the strength of its case rather than on the weakness of the case for the defense. This is the consequence of the tenet that that he who asserts, not he who denies, must prove.<sup>105</sup> Proof beyond reasonable doubt, or that quantum of proof sufficient to produce a moral certainty that would convince and satisfy the conscience of those who act in judgment, is indispensable to overcome the constitutional presumption of innocence.

The evidence of the Prosecution failed to prove beyond the point of moral certainty the guilt of Maulana for Violation of Section 8 in relation to Section 11 of R.A. No. 6713. Despite the volume of evidence presented, the Prosecution was not able to overturn the constitutional guarantee that the accused is presumed innocent. Maulana, therefore, is entitled to an acquittal.


**WHEREFORE**, accused **ABUBACAR PENDATUN MAULANA** is hereby **ACQUITTED** of the crime of Violation of Section 8 in relation to Section 11 of R.A. No. 6713, for failure of the prosecution to prove his guilt beyond reasonable doubt.

No civil liability may be adjudged against the accused as the act or omission from which the civil liability might arise did not exist.

Let the bond posted for his provisional liberty be **RELEASED**, subject to the usual accounting and auditing procedures.

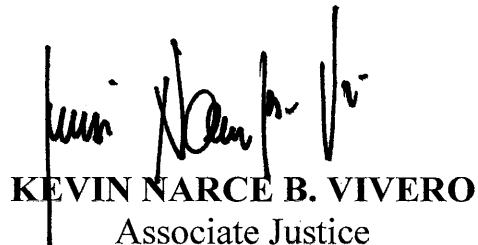
The Hold Departure Order (HDO) issued against the accused by reason of this case is hereby **LIFTED** and **SET ASIDE**.

**SO ORDERED.**

  
**KARL B. MIRANDA**  
Associate Justice

WE CONCUR:

  
**SARAH JANE T. FERNANDEZ**  
Associate Justice  
Chairperson

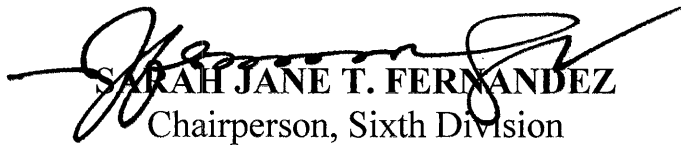
  
**KEVIN NARCE B. VIVERO**  
Associate Justice

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<sup>105</sup> Franco vs. People, G.R. No. 191185, February 1, 2016.

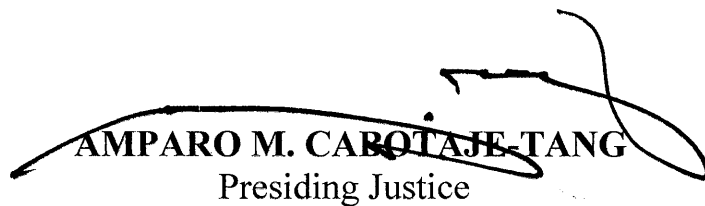
### ATTESTATION

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

  
SARAH JANE T. FERNANDEZ  
Chairperson, Sixth Division

### CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Division Chairman's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

  
AMPARO M. CABOTAJE-TANG  
Presiding Justice



