



Republic of the Philippines
Sandiganbayan
Quezon City

SEVENTH DIVISION

MINUTES of the proceedings held on September 6, 2019.

Present:

Justice MA. THERESA DOLORES C. GOMEZ-ESTOESTA----- Chairperson
Justice ZALDY V. TRESPESES----- Member
Justice GEORGINA D. HIDALGO----- Member

The following resolution was adopted:

Crim. Case Nos. SB-19-CRM-0113, 0114 to 0125 - PEOPLE v. DIPATUAN, et al.

This resolves the following:

- (1) Accused Diarangan Ringka Dipatuan's "MOTION TO QUASH" dated August 12, 2019; and
- (2) The Prosecution's "COMMENT/OPPOSITION (to the Motion to Quash)" dated August 27, 2019.

RESOLUTION

TRESPESES, J.

Submitted for resolution are accused Diarangan Ringka Dipatuan's "Motion to Quash"¹ and the prosecution's "Comment/Opposition."²

The Antecedent Facts

The present cases stemmed from the complaint³ dated January 7, 2016 filed before the Office of the Ombudsman by Tamim C. Amanoddin (Amanoddin), Sihabudden D. Abdulmanan (Abdulmanan), and Habid⁴ B. Tarosan (Tarosán), all duly-elected *Sangguniang Bayan* members of the Municipality of Bacolod-Kalawi, Lanao del Sur in the 2007, 2010 and 2013 elections. The complaint charged Diarangan Ringka Dipatuan (accused Diarangan), duly elected mayor in the 2010 elections, along with

¹ Records (Crim. Case Nos. SB-19-CRM-0113), vol. 1, pp. 363-368.

² Id. at 395-397.

³ Id. at 25-27.

⁴ Also referred to as Habib B. Tarosan in some parts of the records.

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Abdulmohaimen “Mokmok” L. Dipatuan (Abdulmohaimen), and Rasad G. Dumarpa (Dumarpa), duly elected mayor in the 2013 elections and treasurer, respectively, of the same municipality, with violation of Section 3(e) of Republic Act (R.A.) No. 3019 or the Anti-Graft and Corrupt Practices Act and Malversation through Falsification of Public Documents.

On December 15, 2015, complainants Amanoddin, Abdulmanan, and Tarosan went to the GSIS Office in Iligan City to secure a copy of their contributions from 2007 until 2015 and found out that their agency – the Local Government Unit (LGU) of Bacolod-Kawali, Lanao del Sur – had not been remitting the exact amounts of their contributions.⁵ On January 4, 2016, they also went to the PAG-IBIG Fund Office in Iligan City and discovered that their agency had failed to remit their contributions from 2007 to 2011.⁶

They further claimed that they had been underpaid their salaries as *Sangguniang Bayan* members.⁷ Complainants’ annual salary indicated in their GSIS and PAG-IBIG Fund records was ₱170,148 or ₱14,179 monthly.⁸ However, the 2013 Annual Budget⁹ indicated their annual salary as ₱244,404 or ₱20,367 monthly. The Local Budget Circular No. 99¹⁰ dated May 25, 2012 also authorized the implementation of the fourth tranche monthly salary for local government personnel. Complainants claim that their adjusted salary should be ₱39,800 monthly, since their municipality is a third class municipality.¹¹

Accused Diarangan, together with Abdulmohaimen and Dumarpa, filed a Joint Counter-Affidavit.¹² They all denied the allegations.¹³ They claimed that they were not responsible for the deduction of the monthly contribution of complainants since the deductions were made by the GSIS and PAG-IBIG Fund.¹⁴ They likewise claimed that based on the Certification¹⁵ dated February 15, 2016 issued by the PAG-IBIG Fund, the municipality had been certified as “in good standing” since July 2005 up to the date of the certification.¹⁶ They also refuted the claim that the municipality is a third class municipality; instead, they stated that it is a sixth class municipality.¹⁷ They took issue with the documents presented by complainants and claimed that these documents were spurious.¹⁸

⁵ Records (Crim. Case Nos. SB-19-CRM-0113), vol. 1, p. 26.

⁶ Id.

⁷ Id.

⁸ Id. at 34-36.

⁹ Id. at 38.

¹⁰ Id. at 39-43.

¹¹ Id. at 44.

¹² Id. at 45-48; dated April 14, 2016.

¹³ Id. at 46.

¹⁴ Id.

¹⁵ Id. at 49.

¹⁶ Id. at 46.

¹⁷ Id. at 47.

¹⁸ Id.

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In a Resolution,¹⁹ the Ombudsman found probable cause to indict accused Diarangan and Dumarpa for twelve (12) counts of violation of Sec. 6 (b) in relation to Sec. 52 (g) of R.A. No. 8291²⁰ and one (1) count of violation of Sec. 3 (e) of R.A. No. 3019.²¹ The Ombudsman stated that complainants' salary had been incorrectly stated; hence, there was a failure, refusal, or delay in the payment, turn over, remittance, or delivery of the correct premium contributions to the GSIS resulting in the outstanding total obligation of ₱6,060,641.41 covering premium arrearages and interests.²²

The Ombudsman also found that accused Diarangan and Dumarpa acted with manifest partiality, evident bad faith, or gross inexcusable negligence, causing injury specifically to complainant Tarosan in the amount equal to the difference between the correct premium and the actual payment made by the LGU.²³ The Ombudsman further stated that being then the mayor and treasurer, respectively, of the Municipality of Bacolod-Kalawi, Lanao del Sur in 2012, accused Diarangan and Dumarpa are the accountable officers and decreed the filing of the necessary Information against them.²⁴

Meanwhile, the Ombudsman found no evidence regarding the claim of unremitted PAG-IBIG contributions, no evidence against Abdulmohaimen resulting in the dismissal of the charges against him, and no evidence adduced by complainants on the charge of malversation through falsification of public documents.²⁵

Accused Dipatuan and Dumarpa filed separate Motions for Reconsideration while complainants Amanoddin, Abdulmanan, and Tarosan filed their Motion for Partial Reconsideration; however, all were denied by the Ombudsman.²⁶

Thirteen pieces of Information were thus filed before this Court.

The first Information charges accused Dipatuan and Dumarpa with violation of Sec. 3(e) of R.A. No. 3019 as follows:

That for the period from March 2012 to February 2013, or sometime prior thereto, in the Municipality of Bacolod-Kalawi, Province of Lanao del Sur, Philippines, and within the jurisdiction of this Honorable Court, accused DIARANGAN RINGKAL DIPATUAN

¹⁹ Id. at 5-12; dated November 9, 2017.

²⁰ Entitled "An Act Amending Presidential Decree No. 1146, as Amended, Expanding and Increasing the Coverage and Benefits of the Government Service Insurance System, Instituting Reforms therein and for Other Purposes" or "The Government Service Insurance System Act of 1997." Approved on May 30, 1997.

²¹ Records (Crim. Case Nos. SB-19-CRM-0113), vol. 1, p. 10.

²² Id. at 8.

²³ Id. at 9.

²⁴ Id.

²⁵ Id. at 9 and 10.

²⁶ Id. at 14-23 (Order dated February 8, 2018).

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and RASAD GUBAT DUMARPA, all public officers being then the Municipal Mayor and Municipal Treasurer, respectively, both of the Municipal Government of Bacolod-Kalawi, in such capacities and committing the crime in relation to office, taking advantage of their official positions, acting with evident bad faith, manifest partiality and/or gross inexcusable negligence, conspiring and confederating with one another, did then and there willfully, unlawfully and criminally cause undue injury to Habid B. Tarosan, who was then a member of the Sangguniang Bayan of the said municipality, by causing under-remittances of Government Service Insurance System (GSIS) compulsory premium contributions of the latter for the whole year of 2012, to the damage and prejudice of the said employee in the amount equivalent to the unremitted portion of the correct GSIS premium contributions.

CONTRARY TO LAW.²⁷

The second to thirteenth Informations, on the other hand, charge accused Dipatuan and Dumarpa with violation of Sec. 6 (b) in relation to Sec. 52 (g) of R.A. No. 8291. For Criminal Case No. SB-19-CRM-0114,²⁸ the Information reads as follows:

That on **10 March 2012**, or sometime prior or subsequent thereto, in the Municipality of Bacolod-Kalawi, Province of Lanao del Sur, Philippines, and within the jurisdiction of this Honorable Court, accused DIARANGAN RINGKANG DIPATUAN and RASAD GUBAT DUMARPA, all public officers being then the Municipal Mayor and Municipal Treasurer, respectively, both of the Municipal Government of Bacolod-Kalawi, and as such were duty-bound to pay, remit, turn-over or deliver and/or cause the payment, remittance, remittance (sic) or delivery to the Government Service and Insurance System (GSIS) the correct compulsory premium contributions of the employees of the said municipality, within the first ten (10) days following the month which the contribution apply pursuant to Section 6(b) of R.A. No. 8291, conspiring with each other and committing the crime charged in relation to their office and in the performance of their official and administrative functions, did then and there willfully, unlawfully and criminally fail, refuse or delay to pay, remit, turn-over or deliver and/or to cause the payment, remittance, turn-over or delivery to GSIS, the correct GSIS premium contribution of Habib B. Tarosan, then a member of the Sangguniang Bayan of Bacolod-Kalawi, for the month of **January 2012**, within thirty (30) days from the time it became due and demandable, to the damage and prejudice of the said employee, the GSIS and the government service.

CONTRARY TO LAW.

[Emphasis supplied.]

²⁷ Id. at 1-2; dated March 7, 2018.

²⁸ Records (Crim. Case Nos. SB-19-CRM-0114), pp. 1-2; dated March 7, 2018.

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All of the other Informations are similarly worded except for the dates of commission of the offense and the months when the GSIS premiums were due, thus

<i>Crim. Case No.</i>	<i>Date of Commission</i>	<i>Month when the GSIS premiums were due</i>
SB-19-CRM-0115 ²⁹	April 10, 2012	February 2012
SB-19-CRM-0116 ³⁰	May 10, 2012	March 2012
SB-19-CRM-0117 ³¹	June 10, 2012	April 2012
SB-19-CRM-0118 ³²	July 10, 2012	May 2012
SB-19-CRM-0119 ³³	August 10, 2012	June 2012
SB-19-CRM-0120 ³⁴	September 10, 2012	July 2012
SB-19-CRM-0121 ³⁵	October 10, 2012	August 2012
SB-19-CRM-0122 ³⁶	November 10, 2012	September 2012
SB-19-CRM-0123 ³⁷	December 10, 2012	October 2012
SB-19-CRM-0124 ³⁸	January 10, 2013	November 2012
SB-19-CRM-0125 ³⁹	February 10, 2013	December 2012

Upon the filing of the Informations, Hold Departure Orders⁴⁰ were issued by this Court against accused Diarangan and Dumarpa. The Court likewise found probable cause for the issuance of warrants of arrest⁴¹ against

²⁹ Records (Crim. Case Nos. SB-19-CRM-0115), pp. 1-2; dated March 7, 2018.

³⁰ Records (Crim. Case Nos. SB-19-CRM-0116), pp. 1-2; dated March 7, 2018.

³¹ Records (Crim. Case Nos. SB-19-CRM-0117), pp. 1-2; dated March 7, 2018.

³² Records (Crim. Case Nos. SB-19-CRM-0118), pp. 1-2; dated March 7, 2018.

³³ Records (Crim. Case Nos. SB-19-CRM-0119), pp. 1-2; dated March 7, 2018.

³⁴ Records (Crim. Case Nos. SB-19-CRM-0120), pp. 1-2; dated March 7, 2018.

³⁵ Records (Crim. Case Nos. SB-19-CRM-0121), pp. 1-2; dated March 7, 2018.

³⁶ Records (Crim. Case Nos. SB-19-CRM-0122), pp. 1-2; dated March 7, 2018.

³⁷ Records (Crim. Case Nos. SB-19-CRM-0123), pp. 1-2; dated March 7, 2018.

³⁸ Records (Crim. Case Nos. SB-19-CRM-0124), pp. 1-2; dated March 7, 2018.

³⁹ Records (Crim. Case Nos. SB-19-CRM-0125), pp. 1-2; dated March 7, 2018.

⁴⁰ Records (Crim. Case Nos. SB-19-CRM-0113), vol. 1, pp. 50-51.

⁴¹ Id. at 53-54; dated May 29, 2019.

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them and decreed the issuance thereof.⁴² The Court also set the bail at ₱30,000.⁴³

Accused Diarangan voluntarily surrendered and posted his cash bail which resulted in his temporary liberty.⁴⁴ The Court thereafter set his arraignment on August 16, 2019.

Accused's Motion

Before the scheduled day of arraignment, accused Diarangan filed his Motion to Quash.⁴⁵ He claimed therein that not only that the Sandiganbayan has no jurisdiction over the offense charged based on R.A. No. 10660,⁴⁶ but also the facts do not constitute the offense for both charges.⁴⁷ Accused Diarangan claimed that the Regional Trial Court has jurisdiction in cases when the amount of damages involved does not exceed one million pesos.⁴⁸ Accused Diarangan likewise claimed that all the Informations are lacking for failure to state the amount of damage and failure on the part of the complainant to make a demand for the payment of the discrepancy between the correct amount of contribution and the amount actually remitted.⁴⁹

During the hearing for the motion, the prosecution made an oral objection with respect to the first ground raised for the quashal of the Informations.⁵⁰ The prosecution raised that R.A. No. 10661 does not apply because the law applies prospectively or from 2015 onwards.⁵¹ Consequently, accused Diarangan, through counsel, withdrew the first ground.⁵² The Court thereafter directed the prosecution to file its Comment on the second ground within ten (10) days from August 16, 2019.⁵³ The Court also set the arraignment of accused Diarangan on October 11, 2019 without prejudice to the resolution of his Motion.⁵⁴

The counsel for accused Diaranga also manifested in open court that accused Dumarpa had passed away as evidenced by a Certificate of Death⁵⁵

⁴² Id. at 52 (Minute Resolution dated May 28, 2019).

⁴³ Id. at 53-54.

⁴⁴ Id. at 335-336 (Minute Resolution dated July 4, 2019).

⁴⁵ Id. at 363-368.

⁴⁶ Entitled "An Act Strengthening Further the Functional and Structural Organization of the Sandiganbayan, Further Amending Presidential Decree No. 1606, as Amended, and Appropriating Funds therefor," approved on April 16, 2015.

⁴⁷ Records (Crim. Case Nos. SB-19-CRM-0113), vol. 1, p. 365.

⁴⁸ Id. at 366.

⁴⁹ Id.

⁵⁰ Id. at 379.

⁵¹ Id.

⁵² Id.

⁵³ Id.

⁵⁴ Id.

⁵⁵ Id. at 372.

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which the prosecution examined and confirmed to be that of accused Dumarpa.⁵⁶ As a result, the Court dismissed the case against accused Dumarpa.⁵⁷

The Prosecution's Comment

In compliance with the directive of the Court, the prosecution filed its Comment/Opposition⁵⁸ asking that the motion be denied. It reiterated its position as to the first ground – the *provisio*⁵⁹ in R.A. No. 10660 applies only on offenses committed after the effectivity of the law in 2015.⁶⁰

As regards the second ground, the prosecution argued that the Informations sufficiently allege the elements of the crimes charged.⁶¹ The compulsory GSIS premium contribution is a percentage of the correct monthly compensation of complainant Tarosan.⁶² Hence, the failure to remit the mandatory contribution based on complainant Tarosan's correct monthly compensation makes accused Diarangan liable for under-remittance.⁶³

Our Ruling

We dispense with further discussing the first ground raised in accused Diarangan's Motion to Quash. Suffice it to state that the counsel for accused Diarangan already manifested the withdrawal of the first ground stated in the Motion to Quash especially after the prosecution invoked in open court during the hearing for the motion the inapplicability of the *provisio*⁶⁴ in R.A.

⁵⁶ Id. at 379.

⁵⁷ Id.

⁵⁸ Id. at 395-397.

⁵⁹ Section 2. Section 4 of the same decree, as amended, is hereby further amended to read as follows:

"Sec. 4. *Jurisdiction*. – The Sandiganbayan shall exercise exclusive original jurisdiction in all cases involving:

"a. Violations of Republic Act No. 3019, as amended, otherwise known as the Anti-Graft and Corrupt Practices Act, Republic Act No. 1379, and Chapter II, Section 2, Title VII, Book II of the Revised Penal Code, where one or more of the accused are officials occupying the following positions in the government, whether in a permanent, acting or interim capacity, at the time of the commission of the offense:

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"*Provided*, That the Regional Trial Court shall have exclusive original jurisdiction where the information: (a) does not allege any damage to the government or any bribery; or (b) alleges damage to the government or bribery arising from the same or closely related transactions or acts in an amount not exceeding One million pesos (P1,000,000.00).

"Subject to the rules promulgated by the Supreme Court, the cases falling under the jurisdiction of the Regional Trial Court under this section shall be tried in a judicial region other than where the official holds office.

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⁶⁰ Records (Crim. Case Nos. SB-19-CRM-0113), vol. 1, p. 395.

⁶¹ Id.

⁶² Id. at 396.

⁶³ Id.

⁶⁴ See note 59.

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No. 10660 on the instant case because the offenses were alleged to have been committed from March 2012 to February 2013.⁶⁵

Thus, the only issue left to be resolved is whether the facts as charged in the Informations constitute the offenses.

The Informations charge accused Diarangan with one (1) count of violation of Sec. 3(e) of R.A. No. 3019 and twelve (12) counts of violation of Sec. 6 (b) in relation to Sec. 52 (g) of R.A. No. 8291.

The first Information charges accused Dipatuan with violation of Sec. 3(e) of R.A. No. 3019 as follows:

That for the period from March 2012 to February 2013, or sometime prior thereto, in the Municipality of Bacolod-Kalawi, Province of Lanao del Sur, Philippines, and within the jurisdiction of this Honorable Court, accused DIARANGAN RINGKALIPATUAN and RASAD GUBAT DUMARPA, all public officers being then the Municipal Mayor and Municipal Treasurer, respectively, both of the Municipal Government of Bacolod-Kalawi, in such capacities and committing the crime in relation to office, taking advantage of their official positions, acting with evident bad faith, manifest partiality and/or gross inexcusable negligence, conspiring and confederating with one another, did then and there willfully, unlawfully and criminally cause undue injury to Habid B. Tarosan, who was then a member of the Sangguniang Bayan of the said municipality, by causing under-remittances of Government Service Insurance System (GSIS) compulsory premium contributions of the latter for the whole year of 2012, to the damage and prejudice of the said employee in the amount equivalent to the unremitted portion of the correct GSIS premium contributions.

CONTRARY TO LAW.⁶⁶

Meanwhile, the essential elements of the offense are as follows: (1) the accused must be a public officer discharging administrative, judicial or official functions; (2) he must have acted with manifest partiality, evident bad faith or inexcusable negligence; and (3) that his action caused any undue injury to any party, including the government, or giving any private party unwarranted benefits, advantage or preference in the discharge of his functions.⁶⁷

Juxtaposing the Information against the above elements, this Court concludes that the elements are satisfactorily alleged: (1) accused Diarangan

⁶⁵ Records (Crim. Case Nos. SB-19-CRM-0113), vol. 1, p. 379.

⁶⁶ Id. at 1-2; dated March 7, 2018.

⁶⁷ *Fuentes v. People*, G.R. No. 186421, April 17, 2017, citing *Cambe v. Ombudsman*, 802 Phil. 190 (2016).

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was the municipal mayor; (2) he allegedly acted with evident bad faith, manifest partiality and/or gross inexcusable negligence in causing under-remittances of GSIS compulsory premium contributions; and (3) his action caused undue injury to complainant Tarosan.

Meanwhile, the second to thirteenth Informations charge accused Diarangan with violation of Sec. 6(b) in relation to Sec. 52 (g) of R.A. No. 8291. The provisions are consecutively provided as follows:

Section 6. Collection and Remittance of Contributions. — xxx

(b) Each employer shall remit directly to the GSIS the employees' and employers' contributions within the first ten (10) days of the calendar month following the month to which the contributions apply. The remittance by the employer of the contributions to the GSIS shall take priority over and above the payment of any and all obligations, except salaries and wages of its employees.

Section 52. Penalty. — xxx

(g) The heads of the offices of the national government, its political subdivisions, branches, agencies and instrumentalities, including government owned and controlled corporations and government financial institutions, and the personnel of such offices who are involved in the collection of premium contributions, loan amortization and other accounts due the GSIS who shall fail, refuse, or delay the payment turnover, remittance or delivery of such accounts to the GSIS within thirty (30) days from the time that the same shall have been due and demandable shall, upon conviction by final judgement, suffer the penalties of imprisonment of not less than one (1) year nor more than five (5) years and a fine of not less than Ten Thousand Pesos (P10,000.00) nor more than Twenty Thousand Pesos (P20,000.00) and in addition shall suffer absolute perpetual disqualification from holding public office and from practicing any profession or calling licensed by the government.

Except for the different dates of commission of the offense, the second to the thirteenth Informations uniformly state as follows:

That on [10 March 2012], or sometime prior or subsequent thereto, in the Municipality of Bacolod-Kalawi, Province of Lanao del Sur, Philippines, and within the jurisdiction of this Honorable Court, accused DIARANGAN RINGKALIPATUAN and RASAD GUBAT DUMARPA, all public officers being then the Municipal Mayor and Municipal Treasurer, respectively, both of the Municipal Government of Bacolod-Kalawi, and as such were duty-bound to pay, remit, turnover or deliver and/or cause the payment, remittance, remittance (sic) or delivery to the Government Service and Insurance System (GSIS) the correct compulsory premium contributions of the employees of the said municipality, within the first ten (10) days following the month which the contribution apply pursuant to Section 6(b) of R.A. No.

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8291, conspiring with each other and committing the crime charged in relation to their office and in the performance of their official and administrative functions, did then and there willfully, unlawfully and criminally fail, refuse or delay to pay, remit, turn-over or deliver and/or to cause the payment, remittance, turn-over or delivery to GSIS, the correct GSIS premium contribution of Habib B. Tarosan, then a member of the Sangguniang Bayan of Bacolod-Kalawi, for the month of [January 2012], within thirty (30) days from the time it became due and demandable, to the damage and prejudice of the said employee, the GSIS and the government service.

CONTRARY TO LAW.

The Informations viewed against the provisions in the GSIS law sufficiently allege the elements of the offense. The GSIS law cited above penalize the head of office of a political subdivision of the national government and the personnel involved in the collection of GSIS premium contributions who fail, refuse, or delay the payment, turnover, remittance or delivery of such accounts to the GSIS within thirty (30) days from the time these contributions shall have been due and demandable.

The Informations allege that accused Diarangan was the mayor – the head of office – of the Municipality of Bacolod-Kalawi, Lanao del Sur, a political subdivision of the national government. The failure to remit the correct GSIS premium contribution of complainant Tarosan for various months when these contributions fell due was likewise sufficiently alleged. These allegations are therefore sufficient to constitute the offense in violation of Sec. 6(b) in relation to Sec. 52 (g) of R.A. No. 8291.

In support of accused Diarangan's claim that the facts charged do not constitute an offense, he cited the failure of the prosecution to state the amount of damage in the Informations and the failure to allege that demand was made on the accountable officers to remit the correct amount.

The Informations, however, allege the failure to remit "the correct GSIS premium contribution[s]" in the charge for violation of Sec. 3(e) of R.A. No. 3019 and the act of "causing under-remittances of [GSIS] compulsory premium contributions" in the charges for violations of Sec. 6(b) in relation to Sec. 52 (g) of R.A. No. 8291 of complainant Tarosan. Complainant Tarosan was also alleged as "a member of the *Sangguniang Bayan* of Bacolod-Kalawi."

To be sure, the GSIS law defines "contribution" as the amounts payable to the GSIS by the member and the employer and these amounts are, in turn, based on a percentage of the monthly compensation received by the employee. The following provision of the GSIS law is clear:



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Section 5. Contributions. — (a) It shall be mandatory for the member and the employer to pay the monthly contributions specified in the following schedule:

<i>Monthly Compensation</i>	<i>Percentage of Monthly Compensation Payable by</i>	
	<i>Member</i>	<i>Employer</i>
I. Maximum Average Monthly Compensation (AMC) Limit and Below	9.0%	12.0%
II. Over the Maximum AMC Limit		
— Up to the Maximum AMC Limit	9.0%	12.0%
— In Excess of the AMC Limit	2.0%	12.0%

In light of this, the allegations in both sets of Informations thus sufficiently encompass the element of damage in both charges.

Meanwhile, anent the claim that the Informations fail to state the fact that demand was made on the accountable officers to remit the correct contributions, this Court is guided by the following provision of the GSIS law:

Section 6. Collection and Remittance of Contributions. — (a) The employer shall report to the GSIS the names of all its employees, their corresponding employment status, positions, salaries and such other pertinent information, including subsequent changes therein, if any, as may be required by the GSIS; the employer shall deduct each month from the monthly salary or compensation of each employee the contribution payable by him in accordance with the schedule prescribed in the rules and regulations implementing this Act.

(b) Each employer shall remit directly to the GSIS the employees' and employers' contributions within the first ten (10) days of the calendar month following the month to which the contributions apply. The remittance by the employer of the contributions to the GSIS shall take priority over and above the payment of any and all obligations, except salaries and wages of its employees.

The above provision makes explicit that the remittance of GSIS premium contributions is a mandatory obligation of the accountable officers. This mandatory character of remitting the contributions directly to the GSIS therefore does away with the requirement of demand for them to comply.

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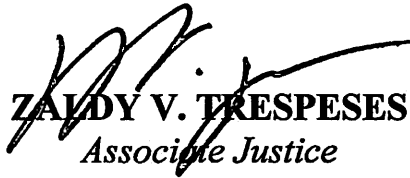
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WHEREFORE, in view of the foregoing, accused Diarangan's Motion to Quash is hereby **DENIED** for lack of merit.

The parties are reminded of the arraignment of accused Diarangan on October 11, 2019 at 8:30 in the morning at the Fourth Floor courtroom of the Sandiganbayan.

SO ORDERED.

Quezon City, Philippines.


ZALDY V. TRESPESES
Associate Justice

WE CONCUR:


MA. THERESA DOLORES C. GOMEZ-ESTOESTA
Associate Justice
Chairperson


GEORGINA D. HIDALGO
Associate Justice