



Republic of the Philippines

**Sandiganbayan**

Quezon City

**SIXTH DIVISION**

**PEOPLE OF THE PHILIPPINES,**  
*Plaintiff/Appellee,*

**Crim. Case No. SB-20-A/R-0026**

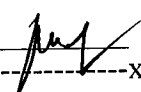
For: Violation of Section 3(e) of Republic  
Act No. 3019, as amended

**- versus -**

**MANUEL C. FELICIA,**  
*Accused/Appellant.*

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

*Promulgated:*

*June 6, 2023* 

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**DECISION**

**VIVERO, J.:**

This appeal seeks to reverse the *Judgment*<sup>1</sup> dated January 30, 2020, of the Regional Trial Court (RTC), Tenth Judicial Region, Branch 10, Malaybalay City, Bukidnon, in Criminal Case No. 21696-11.<sup>2</sup> The *fallo* thereof ordains as follows:

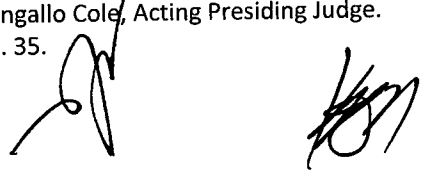
**WHEREFORE**, finding the accused, Atty. Manuel C. Felicia, **GUILTY** of violation of **Section 3(e) of R.A. No. 3019**, this Court hereby sentences him to suffer imprisonment of (sic) indeterminate period of six (6) years and one (1) month, as minimum, to ten (10) years and six (6) months, as maximum, with perpetual disqualification from public office.

**SO ORDERED.**<sup>3</sup> (Emphasis and Capitalization Supplied.)

<sup>1</sup> Record of Sandiganbayan (SB), pp. 106 - 121

<sup>2</sup> Hon. Eldred Dongallo Cole, Acting Presiding Judge.

<sup>3</sup> Record of SB, p. 35.



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ANTECEDENT FACTS

The chronology of events that precipitated into this controversy are summarized below, viz:

DATE	EVENT
May 22, 1991	Rolando B. Dela Cruz died.
December 25, 1998	Erlinda D. Dela Cruz, Rolando’s wife, died.  Spouses Dela Cruz were survived by their two (2) children, namely: <ul style="list-style-type: none"><li>• Marleyn D. Dela Cruz (Marleyn); and</li><li>• Duke Martin D. Dela Cruz (Duke Martin).</li></ul>
June 6, 2006	Marleyn and Duke Martin executed in favor of Erlinda D. Dela Cruz (Erlinda) a <b>Deed of Extrajudicial Settlement of Estate with Simultaneous Sale</b> <sup>4</sup> over the land covered by TCT No. 52159. <sup>5</sup> It was stipulated that Erlinda “respects the [Contract of Lease], and can wait for the [r]evocation, [c]ancellation and/or expiration of the period in order to take possession of the building and the lot, but can now transfer the title to (sic) her favor or in her name.”
June 8, 2006	Pursuant to the <i>Deed of Extrajudicial Settlement of Estate with Simultaneous Sale</i> , Atty. Manuel C. Felicia, Acting Chief, Register of Deeds, Malaybalay City, Bukidnon, (ROD-Malaybalay) canceled TCT No. T-52159, and issued TCT No. 100210 in the name of Erlinda.
November 3, 2006	Mary Anne and her husband, Antonio B. Dela Cruz, Jr., who were unaware of such conveyance, queried Atty. Felicia immediately after discovery of the new title. They got hold of the subject deed. Upon verification with the RTC, Malaybalay City, they found out that no such deed had been filed by Atty. Rube S. Gamolo, the notary public before whom it was allegedly subscribed.  Thereafter, Mary Anne and Antonio proceeded to

<sup>4</sup> Record of the Regional Trial Court (RTC), pp. 7, 22 - 23, 69; EXHIBIT “L”.

<sup>5</sup> Id. at p. 103; EXHIBIT “B”.

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	BIR-Malaybalay to peruse documents appurtenant to the ostensibly spurious transaction. No record of payment of the mandatory taxes (i.e. estate tax, capital gains tax (CGT), documentary stamp tax (DST)) was made. Neither were the requisite publications accomplished.
November 20, 2006	Mary Anne and Antonio sent a letter <sup>6</sup> to Atty. Felicia, informing him that they will "bring this matter to higher authority." Also, on even date, they sought an investigation on the alleged anomaly from Samer R. Muti (Muti), Revenue District Officer (RDO), BIR-Malaybalay. <sup>7</sup> In turn, RDO Muti demanded an explanation from Atty. Felicia; otherwise, he would endorse the matter to the Legal Division, BIR-Cagayan de Oro City for appropriate action. <sup>8</sup> No reply came forth. Resultantly, BIR-Cagayan de Oro City undertook a probe.
March 19, 2007	Mustapha M. Gandarosa (Gandarosa), Regional Director (RD), BIR-Malaybalay, issued Letters of Authority Nos. 000340343 <sup>9</sup> and 000340344, <sup>10</sup> authorizing Revenue Officer (RO) Raymondo Carbajal (Carbajal) to examine the books of accounts of the Estate of the late Spouses Dela Cruz, including the unpaid CGT and DST of Marleyn and Duke Martin.
May 10, 2007	RO Carbajal reported that the investigation showed Spouses Dela Cruz were former residents of Bacolod City. With that, Certificate of Registration No. 00118160 dated April 27, 2007, <i>vis a vis</i> the Estate of Spouses Dela Cruz, was issued by BIR-Bacolod City. Hence, BIR-Cagayan de Oro City has no jurisdiction over the matter.
April 12, 2007	<i>Declaration of Heirship</i> <sup>11</sup> was executed wherein the hereditament which included land situated in Malaybalay City, Bukidnon and covered by Transfer Certificate of Title (TCT) Nos. T-52159 <sup>12</sup> and T-52160, was adjudicated to the deceased's children, Marleyn and Duke Martin. Previously, said landholdings were leased to Spouses Antonio B.

<sup>6</sup> EXHIBIT "O".

<sup>7</sup> EXHIBIT "P".

<sup>8</sup> Record of the RTC, p. 27.

<sup>9</sup> Id. at p. 108; EXHIBIT "EE".

<sup>10</sup> Id. at p. 109; EXHIBIT "FF".

<sup>11</sup> Id. at pp. 97 - 98.

<sup>12</sup> Id. at p. 20.



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	Dela Cruz, Jr.(Antonio) and Mary Anne K. Dela Cruz (Mary Anne) for ten (10) years from March 1, 2003 to February 28, 2013. <sup>13</sup>
June 12, 2007	<p>Pursuant to Letter of Authority No. 000340344, RO Carbajal reported the following factual findings:</p> <p>(1) On June 8, 2006, the ROD of Bukidnon issued in favor of Erlinda TCT No. 100210<sup>14</sup> despite non-payment of the estate tax, CGT and DST, and sans CAR from the BIR; and</p> <p>(2) P26,443.45 was the total deficiency tax, inclusive of penalties, surcharge and interests.</p> <p>Notably, however, the P26,443.45 was paid on May 25, 2007.</p>
June 15, 2007	Mary Anne filed an <i>Affidavit of Complaint</i> <sup>15</sup> against Atty. Felicia with the Office of the Ombudsman, which case was docketed as OMB-M-C-07-0215-G, allegedly for violation of Sections 3(e) and (f) of R.A. No. 3019, as amended.
July 4, 2007	The Office of the Ombudsman issued a <i>Joint Order</i> , <sup>16</sup> directing Atty. Felicia to file his counter-affidavit to Mary Anne's complaint.
November 12, 2007	RD Gandarosa filed an <i>Affidavit-Complaint</i> <sup>17</sup> with the Office of the Ombudsman, which case was docketed as OMB-M-C-07-0450-L, allegedly for violation of Section 3(e) of R.A. No. 3019, as amended.
December 12, 2007	The Office of the Ombudsman directed Atty. Felicia to file his counter-affidavit to RD Gandarosa's complaint.
May 15, 2008	The Office of the Ombudsman consolidated the complaints of Mary Anne and Gandarosa against Atty. Felicia.

<sup>13</sup> Id. at pp. 99 - 100 (Contract of Lease dated August 15, 2003, pp. 1 - 2).<sup>14</sup> Id. at p. 21.<sup>15</sup> Id. at pp. 17 - 18; EXHIBIT "J".<sup>16</sup> Id. at pp. 37 - 38.<sup>17</sup> Id. at pp. 68 - 73.

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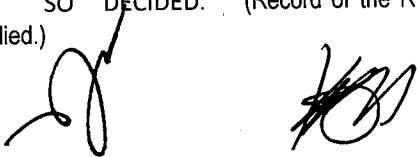
December 2, 2008	After the preliminary investigation, the Office of the Ombudsman issued a <i>Joint Resolution</i> , <sup>18</sup> finding probable cause to indict Atty. Felicia for violation of Section 3(e) of R.A. No. 3019.
February 18, 2011	The Information <sup>19</sup> was filed before the Regional Trial Court (RTC), 10 <sup>th</sup> Judicial Region, Malaybalay City, Bukidnon, and the case was raffled to Branch 10 and docketed as Criminal Case No. 21696-11.
March 30, 2011	The RTC issued a warrant of arrest <sup>20</sup> against Atty. Felicia.
April 25, 2011	Atty. Felicia voluntarily surrendered to the Philippine National Police (PNP), Regional Office No. 10, Camp Alagar, Cagayan de Oro City. <sup>21</sup>
April 28, 2011	Atty. Felicia posted bail (P30,000.00) for his provisional liberty. <sup>22</sup>
August 2, 2011	Atty. Felicia was arraigned, and he pleaded NOT GUILTY to the charge leveled against him. <sup>23</sup>
February 10, 2012	The preliminary conference was held and terminated. <sup>24</sup>
November 16, 2012	The RTC ordered the suspension <i>pendente lite</i> of the accused. <sup>25</sup>
	In course of the trial, the Prosecution called to the

<sup>18</sup> Id. at pp. 6 - 14.  
<sup>19</sup> Record of SB, pp. 15 – 16.  
<sup>20</sup> Record of the RTC, p. 152.  
<sup>21</sup> Id. at p. 159.  
<sup>22</sup> Id. at pp. 153 - 158.  
<sup>23</sup> Id. at p. 174.  
<sup>24</sup> Id. at pp. 230 - 235.  
<sup>25</sup> The Office of the Ombudsman-Mindanao, thru a Joint Decision dated December 4, 2008, in *Mary Anne K. De la Cruz versus Manuel C. Felicia* (Case No. OMB-M-A-07-130-G), and *Mustapha M. Gandarosa versus Manuel C. Felicia* (Case No. OMB-M-A-07-301-L) held:

WHEREFORE, premises considered, this Office finds substantial evidence to hold respondent MANUEL C. FELICIA administratively liable for the offense of **CONDUCT PREJUDICIAL TO THE BEST INTEREST OF THE SERVICE** and is hereby meted the penalty of **ONE (1) YEAR SUSPENSION WITHOUT PAY**.

Accordingly, the Honorable Administrator of the Land Registration Authority, Quezon City, is hereby enjoined to enforce aforesaid penalty and to show proof of compliance herewith within ten (10) days from receipt hereof.


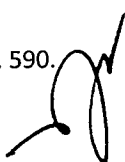

SO DECIDED. (Record of the RTC, pp. 220 - 229; Emphasis and Capitalization Supplied.)



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March 8, 2013 to May 29, 2018	<p>stand two (2) witnesses, namely:</p> <ul style="list-style-type: none"><li>• Mary Anne K. Dela Cruz;<sup>26</sup> and</li><li>• Revenue Officer Raymondo C. Carbajal.<sup>27</sup></li></ul> <p>On the other hand, the Defense presented –</p> <ul style="list-style-type: none"><li>• Christ Steve A. Rayoso, Records Officer I, Register of Deeds, Malaybalay City;<sup>28</sup> and</li><li>• Atty. Manuel C. Felicia (accused).<sup>29</sup></li></ul> <p>Further, the Prosecution had two (2) rebuttal witnesses, namely:</p> <ul style="list-style-type: none"><li>• Mary Anne K. Dela Cruz;<sup>30</sup> and</li><li>• Antonio B. Dela Cruz, Jr..<sup>31</sup></li></ul>
December 18, 2015	<p>The court <i>a quo</i> resolved -</p> <p>In view of the foregoing, Exhibits “B”, “C”, “J”, “L”, “M”, “N”, “O”, “P”, “EE”, “FF”, “HH”, “II”, “JJ” and “KK” are admitted and deemed part of the record.</p> <p>SO ORDERED.<sup>32</sup></p>
January 30, 2020	<p>After a long-drawn trial, the RTC rendered its <i>Judgment</i><sup>33</sup> finding accused <b><i>GUILTY</i></b> of violation of Section 3(e) of R.A. No. 3019, and sentencing him to the indeterminate penalty of imprisonment from six (6) years and one (1) month as minimum, to ten (10) years and six (6) months, as maximum, with perpetual disqualification from public office.</p>
June 25, 2020	<p>The foregoing Judgment was promulgated in open court. Immediately thereafter, accused’s counsel manifested that he will file an appeal. Thereupon, the Court issued an Order<sup>34</sup> noting his manifestation and granting him temporary liberty under the strength of his cash bond.</p>
July 9, 2020	<p>Accused, thru his new counsel, filed a Notice of Appeal<sup>35</sup> with Entry of Appearance, and he paid the docket fee.</p>

<sup>26</sup> TSN, March 8, 2013, pp. 1 – 6.  
<sup>27</sup> TSN, May 23, 2014, pp. 1 – 7.  
<sup>28</sup> TSN, June 29, 2017, pp. 1 – 9.  
<sup>29</sup> TSN, March 1, 2018, pp. 1 – 8.  
<sup>30</sup> TSN, May 29, 2018, pp. 3 – 5.  
<sup>31</sup> TSN, May 29, 2018, pp. 6 – 9.  
<sup>32</sup> Record of the RTC, p. 463.  
<sup>33</sup> Id. at pp. 574 - 589.  
<sup>34</sup> Record of SB, p. 19.  
<sup>35</sup> Record of the RTC, p. 590.

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September 3, 2020	<p>The RTC issued an Amended Order which states:</p> <p>Notice of Appeal having been filed within the reglementary period, the same is hereby APPROVED.</p> <p>Let the entire record of this case be transmitted to the <u>Sandiganbayan, Batasan Rd., Quezon City, Metro Manila</u>, pursuant to Section 2 of Republic Act No. 10660 x x x</p> <p><b>SO ORDERED.</b><sup>36</sup></p>
March 4, 2022	<p>The Sandiganbayan (Sixth Division) directed the accused to file his appellant's brief within thirty (30) days from receipt of the Court's Resolution. Thus, he had until April 11, 2022 within which to file said brief.</p>
June 3, 2022	<p>By reason of the accused's failure to seasonably file his appellant's brief, the Sandiganbayan (Sixth Division) dismissed his appeal.</p>
June 30, 2022	<p>Counsel of accused-appellant filed a <i>Motion for Reconsideration</i>.<sup>37</sup></p>
August 23, 2022	<p>Accused filed his <i>Appellant's Brief</i><sup>38</sup></p>
September 9, 2022	<p>Plaintiff-appellee, through the Office of the Special Prosecutor, filed its <i>Comment (on Accused-Appellant's Motion for Reconsideration dated 30 June 2022)</i>.<sup>39</sup></p>
October 18, 2022	<p>The Sandiganbayan (Sixth Division) issued a Resolution,<sup>40</sup> the decretal portion of which reads:</p> <p><b>WHEREFORE</b>, accused-appellant's <i>Motion for Reconsideration</i> is hereby GRANTED. The Resolution dated June 3, 2022, is SET ASIDE, and the <i>Appellant's Brief</i> dated August 1, 2022, is ADMITTED.</p> <p>Plaintiff-appellee is given thirty (30) days from receipt of this Resolution to file its brief.</p> <p>Accused-appellant's <i>Compliance</i><sup>41</sup> is hereby NOTED.</p>

<sup>36</sup> Id. at p. 11.

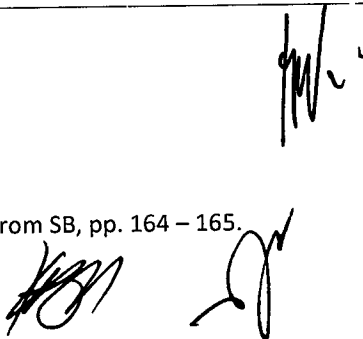
<sup>37</sup> Id. at pp. 128 – 132.

<sup>38</sup> Id. at pp. 89 – 104.

<sup>39</sup> Id. at pp. 156 – 161.

<sup>40</sup> Id. at pp. 170 – 174.

<sup>41</sup> Dated September 15, 2022; Record from SB, pp. 164 – 165.



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	SO ORDERED.
November 18, 2022	The Office of the Ombudsman, Office of the Special Prosecutor, filed its <i>Plaintiff-Appellee's Brief</i> . <sup>42</sup>

ISSUE

Stripped to its essentials, the pivotal issue in this case is as follows:

Whether or not the trial court is correct in finding accused Felicia guilty beyond reasonable doubt of violation of Section 3(e) of Republic Act No. 3019, as amended.

THE COURT’S RULING

The Prosecution proceeded against accused Felicia for alleged violation of Section 3(e) of Republic Act No. 3019, which provides:

**Section 3. *Corrupt practices of public officers.*** In addition to acts or omissions of public officers already penalized by existing law, the following shall constitute corrupt practices of any public officer and are hereby declared to be unlawful:

X X X

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

In the fairly recent case of ***Fainsan v. Field Investigation Office (FIO), Office of the Ombudsman***,<sup>43</sup> the Supreme Court held that to justify an indictment under this section, the existence of the following **elements** must be established:

<sup>42</sup> Dated November 11, 2022; Record from SB, pp. 179 – 201.

<sup>43</sup> G.R. No. 233446, February 22, 2023, citing *Jaca v. People*, 702 Phil. 210, 245



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- (1) the accused must be a public officer discharging administrative, judicial or official functions;
- (2) the accused must have acted with manifest partiality, evident bad faith or gross inexcusable negligence; and
- (3) the action of the accused caused undue injury to any party, including the government, or gave any private party unwarranted benefits, advantage or preference in the discharge of the functions of the accused.<sup>44</sup>

Accused ascribed reversible error on the following ground:

THE COURT A QUO ERRED IN FINDING ACCUSED/APPELLANT GUILTY OF VIOLATION OF SECTION (E) OF R.A. NO. 3019 EVEN IF THE FACTS SHOWED THAT THE SECOND AND THIRD ELEMENT OF THE OFFENSE ARE NOT EXTANT.<sup>45</sup>

The elements of the crime *vis a vis* the accused's impugment of the Court's verdict shall be discussed *in seriatim*.

**First element:** Ineluctably, the first element is clear-cut. The Pre-Trial Order<sup>46</sup> dated February 10, 2012, notes that both parties stipulated that accused Felicia "is a public officer, being the Acting Chief of the Register of Deeds of Malaybalay City, Bukidnon".<sup>47</sup> At

<sup>44</sup> See *Josue v. People and the Special Prosecutor, Office of the Ombudsman*, G.R. Nos. 240947, 240975, June 3, 2019; *Valencerina v. People*, G.R. No. 206162, December 10, 2014, 749 Phil. 886, 906; *Belongilot v. Cua*, G.R. No. 160933, November 24, 2010, 636 SCRA 34, 48; *Galario v. Office of the Ombudsman (Mindanao) and Piano*, G.R. No. 166797, July 10, 2007, 527 SCRA 190; *Venus v. Desierto*, 358 Phil. 675, 694 (1998).

<sup>45</sup> Record from SB, p. 90.

<sup>46</sup> Dated February 10, 2012, p. 1 (Record from the RTC, p. 230).

<sup>47</sup> **REPUBLIC ACT NO. 10660**, which was approved by Congress on April 16, 2015 provides:

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

"SEC. 4. *Jurisdiction.* - x x x

x x x

**"The Sandiganbayan shall exercise exclusive appellate jurisdiction over final judgments, resolutions or orders of regional trial courts** whether in the exercise of their own original jurisdiction or of their appellate jurisdiction as herein provided.

"The Sandiganbayan shall have exclusive original jurisdiction over petitions for the issuance of the writs of *mandamus*, prohibition, *certiorari*, *habeas corpus*, injunctions, and other ancillary writs and processes in aid of its appellate jurisdiction and over petitions of similar nature, including *quo warranto*, arising or that may arise in cases filed or which may be filed under Executive Order Nos. 1, 2, 14 and 14-A, issued in

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the time material to this case, he was discharging his official functions.<sup>48</sup>

**Second element:** There are three (3) ways by which a violation of Section 3(e) of R.A. No. 3019, as amended, may be committed, that is, through manifest partiality, evident bad faith or gross inexcusable negligence. Case law<sup>49</sup> explains each modality of commission or qualifying circumstance, viz:

"Section 3(e) of R.A. 3019 may be committed either by *dolo*, as when the accused acted with evident bad faith or manifest partiality, or by *culpa* as when the accused committed gross inexcusable negligence. There is **"MANIFEST PARTIALITY"** when there is a clear, notorious or plain inclination or predilection to favor one side or person rather than another. **"Evident bad faith"** connotes not only bad judgment but also palpably and patently fraudulent and dishonest purpose to do moral obliquity or conscious wrongdoing for some perverse motive or ill will. It contemplates a state of mind affirmatively operating with furtive design or with some motive or self-interest or ill will or for ulterior

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1986: *Provided*, That the jurisdiction over these petitions shall not be exclusive of the Supreme Court.

"The procedure prescribed in Batas Pambansa Blg. 129, as well as the implementing rules that the Supreme Court has promulgated and may hereafter promulgate, relative to appeals/petitions for review to the Court of Appeals, shall apply to appeals and petitions for review filed with the Sandiganbayan. In all cases elevated to the Sandiganbayan and from the Sandiganbayan to the Supreme Court, the Office of the Ombudsman, through its special prosecutor, shall represent the People of the Philippines, except in cases filed pursuant to Executive Order Nos. 1, 2, 14 and 14-A, issued in 1986.

x x x (Emphasis and Underscoring Supplied.)

<sup>48</sup> Presidential Decree (P.D.) No. 1529, otherwise known as the Property Registration Decree, provides:

**Section 10. General functions of Registers of Deeds.** The office of the Register of Deeds constitutes a public repository of records of instruments affecting registered or unregistered lands and chattel mortgages in the province or city wherein such office is situated.

It shall be the duty of the Register of Deeds to immediately register an instrument presented for registration dealing with real or personal property which **COMPLIES WITH ALL THE REQUISITES FOR REGISTRATION**. He shall see to it that said instrument bears the proper documentary and science stamps and that the same are properly canceled. If the instrument is not registerable, he shall forthwith deny registration thereof and inform the presentor of such denial in writing, stating the ground or reason therefor, and advising him of his right to appeal by consulta in accordance with Section 117 of this Decree. (Emphasis and Capitalization Supplied.)

<sup>49</sup> *Macasil v. Fraud Audit and Investigation Office (FAIIO) – COA*, G.R. No. 226898, May 11, 2021; *People v. Sandiganbayan (Fourth Division), et al.*, G.R. No. 160619, September 9, 2015 citing *Uriarte v. People*, G.R. No. 169251, December 20, 2006, 511 SCRA 471,486; *Araullo v. Office of the Ombudsman*, G.R. No. 194157, July 30, 2014; *People v. Atienza*, G.R. No. 171671, June 18, 2012, 673 SCRA 470; *Albert v. Sandiganbayan*, G.R. No. 164015, February 26, 2009, 580 SCRA 279, 290; *Santos v. People*, G.R. No. 161877, March 23, 2006, 485 SCRA 185, 194; *Cabrera v. Sandiganbayan*, G.R. Nos. 162314-17, October 25, 2004, 441 SCRA 377,386.

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purposes. **"Gross inexcusable negligence"** refers to negligence characterized by the want of even the slightest care, acting or omitting to act in a situation where there is a duty to act, not inadvertently but willfully and intentionally, with conscious indifference to consequences insofar as other persons may be affected. R.A. No. 3019 may be committed through manifest partiality, evident bad faith or gross inexcusable negligence. **Proof of ANY of these three in connection with the prohibited acts mentioned in Sec. 3(e) is enough to convict.**" (Emphasis and Capitalization Supplied.)

Here, the Information<sup>50</sup> alleges that the malefactor acted with **manifest partiality**.<sup>51</sup> Instead of a point-blank refutation, accused countered that acceptance, albeit belatedly, of payment of taxes, plus penalties, on May 25, 2007, and "restoring the efficacy of TCT No. T-100210 on April 15, 2008" through an inscription and annotation to that effect (i.e. Entry No. 352296), made up for his misfeasance.<sup>52</sup> He elaborated thusly:

. . . [W]ith the way Atty. Felicia rectified the mistake by the inscription of an entry recalling the new title within [a] reasonable time – from the day the private complainants requested for records involving the issuance of the new title on November 3, 2006, until the day of recall of the new title on November 27, 2006 – it cannot be gainsaid that Atty. Felicia had stuck to his mistaken action hook, line and sinker without regard of the consequences. On the contrary, Atty. Felicia was contrite and has availed of [a] measure to make right or correct the mistaken issuance of the new title under TCT No. T-100210.

While it may be conceded that at the onset Atty. Felicia's action in approving the issuance of a new title was irregular, his subsequent action to rectify the mistake does not make the totality of his action as constituting manifest partiality, evident bad faith and gross inexcusable negligence. Tellingly, the subsequent action

<sup>50</sup> The Information in Crim. Case No. 21696-11 (OMB-M-C-07-0215-G/OMB-M-C-07-0450-L) reads:

That on 8 June 2006, or sometime prior or subsequent thereto, in Malaybalay, Bukidnon, Philippines, and within the jurisdiction of this Honorable Court, accused low-ranking public officer, MANUEL C. FELICIA, Acting Chief, Register of Deeds, Malaybalay, Bukidnon, while in the performance of his official functions, and committing the offense in relation to [his] office, did then and there willfully and maliciously give to Marley N. de la Cruz and Martin de la Cruz unwarranted benefits, advantage or preference, through **MANIFEST PARTIALITY**, by canceling TCT No. T-52159 and issuing TCT No. T-100210 in the name of Erlinda N. de la Cruz without the corresponding payment of estate, capital gains and documentary stamp taxes and Certificate Authorizing Registration (CAR) from the Bureau of Internal Revenue.

**CONTRARY TO LAW.** (Emphasis and Capitalization Supplied.)

<sup>51</sup> Record of SB, p. 15.

<sup>52</sup> Appellant's Brief dated August 1, 2022, p. 7 (Record of SB, p. 95).

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of Atty. Felicia in rectifying his mistake, or lapse in judgment, negates its characterization under the second element of the offense under Section 3(e) of R.A. No. 3019.<sup>53</sup>

The argument of the accused is untenable. Rather, the Court agrees with the lower court's ratiocination, viz:

Even though Marleyn and Duke Martin subsequently complied with the requirements and Atty. Felicia later on re-issued TCT No. T-100210, the same do not cure the error committed by Atty. Felicia at first instance since he clearly violated his duty as mandated by the *Memorandum of Agreement*. **The act of Atty. Felicia of holding TCT No. T-100210 in abeyance after he discovered his gross error and later on re-issuing the same after subsequent compliance of Marleyn and Duke Martin is received by the Court as his IMPLIED ADMISSION OF GUILT** in committing gross inexcusable negligence in the performance of his duties as well as in giving unwarranted benefits to the detriment of the government.<sup>54</sup> (Emphasis and Capitalization Supplied.)

The registration process was railroad, so to speak. The integrity of the Torrens system was subverted in a high-handed manner by the very official who swore to preserve it. Accused arbitrarily bypassed statutory safeguards, and leapfrogged tax collection to make way for the illicit conveyance in favor of Erlinda Dela Cruz. Accused should have taken to heart the Supreme Court's *dictum* in ***Commissioner of Internal Revenue v. Pilipinas Shell Petroleum Corporation***,<sup>55</sup> *scilicet*:

That taxation is an essential attribute of sovereignty and the lifeblood of every nation are doctrines well-entrenched in our jurisdiction. Taxes are the government's primary means to generate funds needed to fulfill its mandate of promoting the general welfare and well-being of the people and so should be collected without unnecessary hindrance.<sup>56</sup>

***Levin v. Bass***<sup>57</sup> teaches that failure to comply with the registration requirements of the Torrens system averts the registration process, and prevents the underlying transaction from affecting the land subject of the registration, hence:

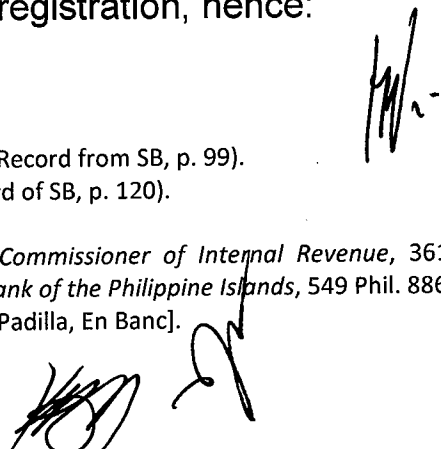
<sup>53</sup> Appellant's Brief dated August 1, 2022, p. 11 (Record from SB, p. 99).

<sup>54</sup> Judgment dated January 30, 2020, p. 15 (Record of SB, p. 120).

<sup>55</sup> G.R. No. 197945, July 9, 2018, 835 Phil. 875.

<sup>56</sup> See *Philippine Bank of Communications v. Commissioner of Internal Revenue*, 361 Phil. 916, 927 (1999); *Commissioner of Internal Revenue v. Bank of the Philippine Islands*, 549 Phil. 886, 903 (2007).

<sup>57</sup> G.R. No. L-4340, May 28, 1952, 91 Phil. 419 [J. Padilla, En Banc].



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x x x Under the Torrens system the act of registration is the operative act to convey and affect the land. Do the entry in the day book of a deed of sale which was presented and filed together with the owner's duplicate certificate of title with the office of the Registrar of Deeds, and full payment of registration fees constitute a complete act of registration which operates to convey and affect the land? In voluntary registration, such as a sale, mortgage, lease and the like, **if the owner's duplicate certificate be not surrendered and presented or if no payment of registration fees be made within 15 days, entry in the day book of the deed of sale does not operate to convey and affect the land sold.** x x x (Emphasis Supplied.)

Accused alleged that he "*inadvertently*" allowed the transfer of ownership sans the requisite BIR CAR.<sup>58</sup> He attributed this misstep to the heavy workload.<sup>59</sup>

The Court quotes with approval the plaintiff-appellee's asseveration, viz:

... [S]ince 2001, appellant had been working with the ROD as [a] lawyer and Acting Chief of the ROD of Malaybalay City at the same time. As such, **he was mandated by law to exercise DUE DILIGENCE IN THE PERFORMANCE OF HIS DUTIES and expected to BE COMPETENTLY AWARE OF THE REQUIREMENTS in the registration and transfer of real properties.** This was not so in this case. Records show that Mary Anne and her husband repeatedly called his attention regarding the anomalous cancellation of TCT No. T-52159 and the issuance of TCT No. T-100210 but despite of which (sic) he ignored them. To reiterate, immediately after Spouses Mary Anne and Antonio learned of the anomalous transfer of the subject TCT in September 2006, Mary Anne informed appellant, a regular customer of her restaurant, of the anomalous transfer of title. When she received no feedback from appellant, she wrote him a request on 03 November 2006 to look into the matter. Thereafter, she and her husband made several follow-ups which remained unacted by appellant. Clearly, **these circumstances were not manifestations of mere inadvertence but DELIBERATE ACTS OF IGNORING REPEATED REQUESTS of Mary Anne and her husband for him to look into the matter.** In fact, he admitted in his testimonies that he knew that Mary Anne and Antonio frequented his office to follow-up on their requests. For this, he grossly neglected his duty as Register of Deeds when **he failed to exercise the care expected of him as the head of the ROD of Malaybalay City in issuing the TCT absent the requisites of Certificate of Tax Clearance and CAR from the BIR.**<sup>60</sup> (Emphasis and Capitalization Supplied.)

<sup>58</sup> TSN, March 1, 2018, p. 5

<sup>59</sup> Id. at p. 4.

<sup>60</sup> Plaintiff-Appellee's Brief dated November 11, 2022, p. 19 (Record from SB, p. 197).

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Considering the probable duplication of titles over the same parcel of land, such issuance may contravene the policy and the purpose, and thereby destroy the integrity of the Torrens system of registration.

To dodge blameworthiness, accused pleads for leniency, viz:

. . . [D]ue to OVERLOAD OF WORKS (sic), anyone is in physical and mental fatigue that sometimes some requirement may escape the human eye . . .<sup>61</sup>

His frivolous excuse dulls one’s credulity. Heavy workload, which is often relative and self-serving, ought to be coupled with more compelling reasons. Being a registrar of the Registry of Property, it behooves accused to assure strict conformance with Presidential Decree No. 1529, Article 1358 of the Civil Code,<sup>62</sup> and Section 135 of R.A. No. 7160.<sup>63</sup> Otherwise, the vaunted legal indefeasibility of Torrens titles will be reduced to meaningless verbiage.

Mary Anne Dela Cruz bewailed the fact that accused remained impervious to her plight despite repeated follow-ups.<sup>64</sup> To be sure, this was not the first time Spouses Dela Cruz looked at accused askance.<sup>65</sup> The court *a quo* described accused’s shortcoming in this wise:

. . . [I]t is the duty of Atty. Felicia, as the Acting Chief of the ROD-Malaybalay, to register any document transferring a real

<sup>61</sup> Judicial Affidavit dated September 6, 2017, of Atty. M. C. Felicia, p. 2 (Record of the RTC, p. 511).  
<sup>62</sup> Article 1358 of the Civil Code reads:

**Article 1358.** The following must appear in a public document:

- (1) Acts and contracts which have for their object the creation, transmission, modification or extinguishment of real rights over immovable property; sales of real property or of an interest therein are governed by articles 1403, No. 2, and 1405;

x x x

<sup>63</sup> The Local Government Code of 1991 provides:

**SECTION 135. Tax on Transfer of Real Property Ownership. -**

a. x x x

- b. For this purpose, the Register of Deeds of the province concerned shall, **before registering any deed, require the presentation of the evidence of payment of this tax.** The provincial assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one in place thereof. **Notaries public shall furnish the provincial treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.** (Emphasis supplied)

<sup>64</sup> Judicial Affidavit dated May 21, 2018, of Mary Anne K. Dela Cruz, pp. 2 - 3 (Record of the RTC, pp. 527 - 528).

<sup>65</sup> Judicial Affidavit dated May 21, 2018, of Antonio Dela Cruz, pp. 2 - 4 (Record of the RTC, pp. 532 - 534); TSN, May 29, 2018, pp. 3 - 9.



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This is tantamount to moral obliquity and fraud which the law seeks to penalize.

To downplay the gravity of his misfeasance, accused drew a parallelism between the issuance by the Commission on Audit (COA) of an Audit Observation Memorandum (AOM) and the curative measures which he undertook to straighten out an otherwise irregular transaction. He intransigently argues that:

On a positive note, [an] AOM should be taken as an opportunity for the head of the agency to explain and justify the transaction or implement corrective measures in order to regularize the transaction. In which case, the corrective action taken in response to the AOM may provide valid basis for the allowance in audit of the questioned transaction.

Precisely, Atty. Felicia has adopted corrective measures to rectify his mistaken action. **The subsequent recall of the new title and the subsequent payment of the required taxes and penalties certainly constitute corrective action in response to the complaint of the private complainants.** Accordingly, it should provide valid basis to regularize the question (sic) transaction which should exculpate or at the very least, mitigate the liability of accused/appellant.<sup>73</sup> (Emphasis and Underscoring Supplied.)

Accused's polemics cannot pass judicial muster.

***Convivium convitio tegere, est lutum luto porrigere*** (To cover reproach with reproach, is to lay mud upon mud.). What's done is done.

**Third element.** In this regard, the trial court adjudged that:

. . . Atty. Felicia gave **unwarranted benefits** to Marley and Duke Martin when, at the first instance, he cancelled TCT No. T-52159 and later issued TCT No. T-100210 in favor of Erlinda without proper showing of prior payment of transfer taxes and

b. The respondent gravely abused his/her authority in order to commit the dishonest act.

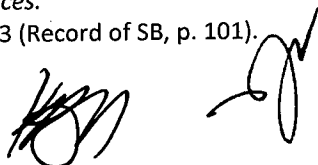
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c. The dishonest act exhibits moral depravity on the part of the respondent whether or not said act was committed in the performance of his/her duties.

x x x

g. Other analogous circumstances.

<sup>73</sup> Appellant's Brief dated August 1, 2022, p. 13 (Record of SB, p. 101).





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presentation of a CAR issued by the BIR.<sup>74</sup> (Emphasis and Underscoring Supplied.)

Accused inveighs against the trial court's finding, and ascribes reversible error, to wit:

. . . [T]he "giving of unwarranted benefits, advantage, or preference to a private party" is not extant in the case. *First*, because Atty. Felicia has already **RECALLED the new title** issued to Erlinda N. Dela Cruz and, *second*, because **the required taxes and penalties were already PAID**. In fact, these measures to **REGULARIZE** the transaction took place even before the Office of the Ombudsman has resolved to indict Atty. Felicia in its Joint Resolution dated December 2, 2008. (Emphasis and Capitalization Supplied.)

The Court sustains the trial court's finding.

***Actus legitimi non recipiunt modum*** (Where the manner of doing anything is prescribed by the law, then the act must be done in that manner). Accused's job demands punctiliousness. Here, full payment of the estate tax,<sup>75</sup> capital gains tax (CGT),<sup>76</sup> documentary stamp tax (DST),<sup>77</sup> including the penalties,<sup>78</sup> interest,<sup>79</sup> and surcharge, if any, is imperative. Only then will the proper Revenue District Office (RDO) of the BIR issue the Certificate Authorizing Registration (CAR). That is not all. The local (transfer) tax<sup>80</sup> must be paid too.

<sup>74</sup> Judgment dated January 30, 2020, p.15 (Record of SB, p. 120).

<sup>75</sup> See Sections 22 to 26, Republic Act No. 10963, otherwise known as the **Tax Reform for Acceleration and Inclusion Law** (TRAIN Law),

<sup>76</sup> See Sections 24(D), 27(D)(5), 39(A) of the National Internal Revenue Code (NIRC).

<sup>77</sup> See Section 196 of the NIRC.

<sup>78</sup> See Section 248, NIRC.

<sup>79</sup> See Section 249, NIRC.

<sup>80</sup> R.A. No. 7160, the Local Government Code of 1991 provides:

CHAPTER II

Specific Provisions on the Taxing and Other Revenue-Raising Powers of Local Government Units

ARTICLE I

Provinces

**Section 134. Scope of Taxing Powers.** - Except as otherwise provided in this Code, the province may levy only the taxes, fees, and charges as provided in this Article.

**Section 135. Tax on Transfer of Real Property Ownership.**

- (a) The province may impose a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the **rate of not more than fifty percent (50%) of the one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.** The

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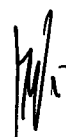
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Samer R. Muti,<sup>81</sup> Revenue District Officer, RDO No. 99, Malaybalay City and Raymondo C. Carbajal,<sup>82</sup> Revenue Officer II-Examiner, Revenue District Office No. 99, Malaybalay City, stressed that accused failed to heed the Memorandum of Agreement<sup>83</sup> (MOA) dated December 20, 1993, between the Bureau of Internal Revenue<sup>84</sup> (BIR) and the Land Registration Authority<sup>85</sup> (LRA). The pertinent clauses are quoted below, viz:

WHEREAS, under the last paragraph of Section 49(a)(4) of the National Internal Revenue Code (NIRC), as amended by Executive Order No. 37, **no registration of any document transferring real property shall be effected by the Register of Deeds unless the Commissioner of Internal Revenue or his duly authorized representative has certified that such transfer has been reported and the capital gains tax herein imposed, if any, has been paid;**

WHEREAS, under Section 88 of the NIRC, **Register of Deeds shall not register in the registry of property any documents transferring real property or real rights therein . . . by way of gifts *inter vivos* or *mortis causa*, legacy or inheritance, unless a certification from the Commissioner**



sale, transfer or other disposition of real property pursuant to R.A. No. 6657 shall be exempt from this tax.

- (b) For this purpose, the Register of Deeds of the province concerned shall, **BEFORE REGISTERING ANY DEED, REQUIRE THE PRESENTATION OF THE EVIDENCE OF PAYMENT OF THIS TAX.** The provincial assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one in place thereof, Notaries public shall furnish the provincial treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

It shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.

x x x

ARTICLE III

Cities

**Section 151. Scope of Taxing Powers.** - Except as otherwise provided in this Code, the city, may levy the taxes, fees, and charges which the province or municipality may impose: Provided, however, That the taxes, fees and charges levied and collected by highly urbanized and independent component cities shall accrue to them and distributed in accordance with the provisions of this Code.

The rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes.

x x x (Emphasis and Capitalization Supplied.)

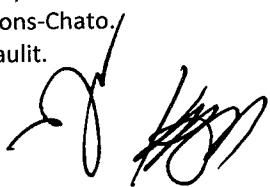
<sup>81</sup> EXHIBIT "P".

<sup>82</sup> Judicial Affidavit dated July 18, 2013, of R. C. Carbajal, pp. 6 - 7 (Record of the RTC, pp. 353 - 354).

<sup>83</sup> EXHIBIT "HH" (Record of the RTC, pp. 445 - 448).

<sup>84</sup> Represented by Commissioner Liwayway Vinzons-Chato.

<sup>85</sup> Represented by Administrator Reynaldo Y. Maulit.



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**that the tax fixed in Title III (Estate and Gift Taxes) of the NIRC and actually due thereon had been paid.**

X X X

WHEREAS, under Section 220 of the NIRC, the amount of internal revenue tax due from any person . . . who neglects or refuses to pay the same after demand, shall be a lien in favor of the Government of the Philippines from the time the assessment was made by the Commissioner until paid, with interest, penalties and costs that may accrue in addition thereto upon all property and rights to property belonging to the taxpayer;

X X X

NOW THEREFORE, in order to ensure the prompt assessment and collection of the correct internal revenue taxes as well as facilitate the registration of transactions involving real properties, the LRA and the BIR have mutually agreed to coordinate their efforts by adopting the following procedures:

X X X

II. The Administrator of LRA through his duly authorized representatives, particularly the Register of Deeds of different provinces and cities shall:

1. Register documents such as deed of settlement of estate, deed of donation, deed of sale, exchange or other disposition of real property, including pacto de retro sale and other conditional sales (i.e. judicial and extrajudicial foreclosure sales) **only upon presentation of the Certificate Authorizing Registration (CAR)** or Certificate of Tax Clearance or Exemption issued by duly authorized revenue officials, regardless of the period/year such instruments were executed pursuant to pertinent BIR Rules and Regulations and the TIN and CAR Serial Number indicated therein.

X X X (Emphasis Supplied.)

The MOA quoted above is akin to Revenue Memorandum Circular No. 28-2015.<sup>86</sup>

Further, the act and omission imputed against the accused runs afoul with Section 58<sup>87</sup> of Republic Act No. 8424, otherwise known

<sup>86</sup> Dated April 2015; Implementation and Use of the Land Registration Authority's (LRA) Philippine Land Registration and Information System (PHILARIS) for the Automated Verification of the BIR Electronic Certificate Authorizing Registration (eCAR).

<sup>87</sup> EXHIBIT "II"; R.A. 8424 provides:

Section 58. *Returns and Payment of Taxes Withheld at Source.* -

(A) X X X



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as the Tax Reform Act of 1997. Moreover, it comes within the aegis of Section 269<sup>88</sup> of said law. Concededly, payment of taxes is both a

x x x

(E) **Registration with Register of Deeds.** - No registration of any document transferring real property shall be effected by the Register of Deeds unless the Commissioner or his duly authorized representative has certified that such transfer has been reported, and the capital gains or creditable withholding tax, if any, has been paid: Provided, however, That the information as may be required by rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner, shall be annotated by the Register of Deeds in the Transfer Certificate of Title or Condominium Certificate of Title: Provided, further, That in cases of transfer of property to a corporation, pursuant to a merger, consolidation or reorganization, and where the law allows deferred recognition of income in accordance with Section 40, the information as may be required by rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner, shall be annotated by the Register of Deeds at the back of the Transfer Certificate of Title or Condominium Certificate of Title of the real property involved: Provided, finally, That any violation of this provision by the Register of Deeds shall be subject to the penalties imposed under Section 269 of this Code. (Emphasis and Underscoring Supplied.)

<sup>88</sup> EXHIBIT "JJ"; R.A. No. 8424 provides:

CHAPTER III - PENALTIES IMPOSED ON PUBLIC OFFICERS

**Section 269. Violations Committed by Government Enforcement Officers.** -

Every official, agent, or employee of the Bureau of Internal Revenue or any other agency of the Government charged with the enforcement of the provisions of this Code, who is guilty of any of the offenses herein below specified shall, upon conviction for each act or omission, be punished by a fine of not less than Fifty thousand pesos (P50,000) but not more than One hundred thousand pesos (P100,000) and suffer imprisonment of not less than ten (10) years but not more than fifteen (15) years and shall likewise suffer an additional penalty of perpetual disqualification to hold public office, to vote, and to participate in any public election:

- (a) Extortion or willful oppression through the use of his office or willful oppression and harassment of a taxpayer who refused, declined, turned down or rejected any of his offers specified in paragraph (d) hereof;
- (b) Knowingly demanding or receiving any fee, other or greater sums that are authorized by law or receiving any fee, compensation or reward, except as by law prescribed, for the performance of any duty;
- (c) Willfully neglecting to give receipts, as by law required, for any sum collected in the performance of duty or willfully neglecting to perform any other duties enjoined by law;
- (d) Offering or undertaking to accomplish, file or submit a report or assessment on a taxpayer without the appropriate examination of the books of accounts or tax liability, or offering or undertaking to submit a report or assessment less than the amount due the Government for any consideration or compensation, or conspiring or colluding with another or others to defraud the revenues or otherwise violate the provisions of this Code;
- (e) Neglecting or by design permitting the violation of the law by any other person;
- (f) Making or signing any false entry or entries in any book, or making or signing any false certificate or return;
- (g) Allowing or conspiring or colluding with another to allow the unauthorized retrieval, withdrawal or recall of any return, statement or declaration after the same has been officially received by the Bureau of Internal Revenue;
- (h) Having knowledge or information of any violation of this Code or of any fraud committed on the revenues collectible by the Bureau of Internal Revenue, failure to report such knowledge or information to their superior officer, or failure to report as otherwise required by law; and

condition *sine qua non* and condition *a priori* to the issuance of a certificate of title. As a lawyer, accused ought to know the primacy, inevitability, and indispensability of taxation. This is in line with the lifeblood doctrine.<sup>89</sup>

Anent the second mode of the third element, accused asserts that no undue injury is extant:

. . . [T]here is no prejudice suffered by the government because all taxes due are paid before the filing of this case . . .<sup>90</sup>

The matter is quite otherwise. Good reasons undergird this, to wit:

*First.* The tax delinquency has been specified, quantified, proven to the point of moral certainty.<sup>91</sup> The tax liability is P26,443.45.<sup>92</sup>

*Second.* The third requisite of Section 3(e), *viz.*, "causing undue<sup>93</sup> injury<sup>94</sup> to any party, including the government," has been established by evidence. Besides the pecuniary losses (i.e. unpaid taxes), the egregious acts of the accused has tarnished the reputation of his public office. This has a knock-on effect on the people's trust in the Torrens system and the Land Registration Authority (LRA), which exercises supervision and control over the Registers of Deeds.<sup>95</sup>

- 
- (i) Without the authority of law, demanding or accepting or attempting to collect, directly or indirectly, as payment or otherwise any sum of money or other thing of value for the compromise, adjustment or settlement of any charge or complaint for any violation or alleged violation of this Code.

Provided, That the provisions of the foregoing paragraph notwithstanding, any internal revenue officer for which a *prima facie* case of grave misconduct has been established shall, after due notice and hearing of the administrative case and subject to Civil Service Laws, be dismissed from the revenue service: Provided, further, That the term 'grave misconduct', as defined in Civil Service Law, shall include the issuance of fake letters of authority and receipts, forgery of signature, usurpation of authority and habitual issuance of unreasonable assessments.

<sup>89</sup> *Commissioner of Internal Revenue v. Algue*, G.R. No. L-28896, February 17, 1988.

<sup>90</sup> Judicial Affidavit dated September 6, 2017, of M. C. Felicia, p. 3 (Record of the RTC, p. 512).

<sup>91</sup> *Rivera v. People*, 749 Phil. 124, 148 (2014).

<sup>92</sup> EXHIBIT "KK"; Record of the RTC, pp. 452 - 453

<sup>93</sup> The word **UNDUE** means "more than necessary; not proper; illegal." (Black's Law Dictionary, Fifth ed., 1370; *Pecho v. Sandiganbayan*, G.R. No. 111339, November 14, 1994, 238 SCRA 116).

<sup>94</sup> The word **INJURY** means "any wrong or damage done to another, either in his person, rights, reputation or property. The invasion of any legally protected interest of another." (Black's Law Dictionary, Fifth ed., 706).

<sup>95</sup> P.D. No. 1529, Section 6(1)(b).

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*Third.* The actual damage is substantial.<sup>96</sup> It is more than necessary, improper and illegal.<sup>97</sup>

All told, all the elements constitutive of a violation of Section 3(e) of Republic Act No. 3019, as amended, have been proven beyond reasonable doubt. Therewithal, the conviction of the accused is warranted. Corollarily, the appropriate penalty has been imposed against him.

**WHEREFORE**, premises considered, the appeal is **DENIED** for lack of merit.

Accordingly, the *Judgment*<sup>98</sup> dated January 30, 2020, of the Regional Trial Court (RTC), Tenth Judicial Region, Branch 10, Malaybalay City, Bukidnon, in Criminal Case No. 21696-11, is **AFFIRMED IN TOTO**.

**SO ORDERED.**

  
**KEVIN NARCE B. VIVERO**  
Associate Justice

**WE CONCUR:**

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

  
**KARL B. MIRANDA**  
Associate Justice

<sup>96</sup> *Jacinto v. Sandiganbayan*, 258-A Phil. 20, 27 (1989); *Fuentes v. People*, G.R. No. 186421, April 17, 2017.

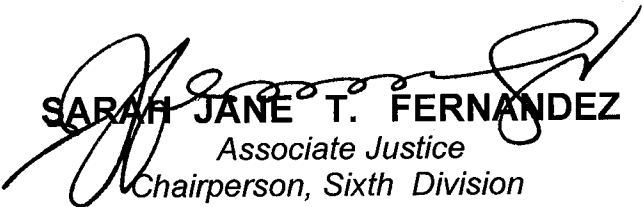
<sup>97</sup> *Abubakar v. People*, G.R. No. 202408, June 27, 2018, 834 Phil. 435, 473.

<sup>98</sup> Record of Sandiganbayan (SB), pp. 106 - 121

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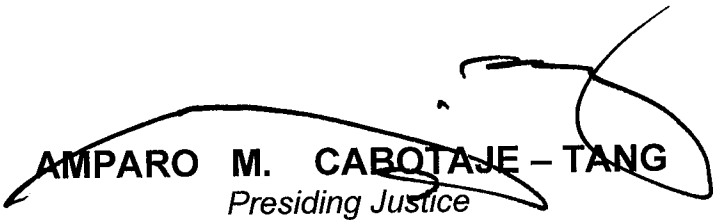
**ATTESTATION**

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

  
**SARAH JANE T. FERNANDEZ**  
*Associate Justice*  
*Chairperson, Sixth Division*

**CERTIFICATION**

Pursuant to Section 13, Article VIII of the 1987 Constitution and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been 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*

