

TRENDS AND CASES ON ACCOUNTABILITY OF PUBLIC OFFICERS

Presented by:

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I. INTERNAL CONTROL

1. Responsibility for Internal Control

- 1.1. “SECTION 124. Installation. It shall be the direct responsibility of the agency head to install, implement, and monitor a sound system of internal control.” (underscoring in the original)[Presidential Decree (PD) No. 1445, the “Government Auditing Code of the Philippines”, 11 June 1978, as amended]

I. INTERNAL CONTROL

1. Responsibility for Internal Control

1.2. “Had there been an internal control system installed by petitioners, the irregularities would have been exposed, and the hospital would have been prevented from processing falsified claims and unlawfully disbursing funds from the said PDAF. Verily, petitioners cannot escape liability for failing to monitor the procedures implemented by the TNT Office on the ground that x x x always reminded them that it was his money.” (underscoring supplied) [Delos Santos vs. Commission on Audit, G.R. No. 198457, August 13, 2013]

I. INTERNAL CONTROL

1. Responsibility for Internal Control

- 1.3. “SECTION 123. Definition of Internal Control.
– Internal Control is the plan of organization and all the coordinate methods and measures adopted within an organization or agency to safeguard its assets, check the accuracy and reliability of its accounting data, and encourage adherence to prescribed managerial policies.”
(underscoring supplied) [Presidential Decree (PD) No. 1445, the “Government Auditing Code of the Philippines”, 11 June 1978, as amended]

I. INTERNAL CONTROL

1. Responsibility for Internal Control

- 1.4. “[V]iolated paragraph 5 of NBC 476 which requires a ‘regular monitoring activity’ of all programs and projects funded by the PDAF, as well as Sections 123 and 124 of Presidential Decree No. 1445, x x x which mandates the installation, implementation, and monitoring of a ‘sound system of internal control’ to safeguard assets and check the accuracy and reliability of accounting data.” (underscoring supplied) [Delos Santos vs. Commission on Audit, G.R. No. 198457, August 13, 2013]

I. INTERNAL CONTROL

1. Responsibility for Internal Control

- 1.5. “SEC. 2 (1). x x x However, where the internal control system of the audited agencies is inadequate, the Commission may adopt such measures, including temporary or special pre-audit, as are necessary and appropriate to correct the deficiencies. x x x.” [Article IX-D, Commission on Audit, 1987 Philippine Constitution; and Section 11(1), Chapter 4, Subtitle B – The Commission on Audit, Title I – Constitutional Commissions, Book V, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

I. INTERNAL CONTROL

1. Responsibility for Internal Control

- 1.6. “SEC. 2. Implementing Rules, Regulations, and Circulars. – The Department of Budget and Management shall coordinate with the Commission on Audit in the organization and strengthening of the internal control systems and procedures.

The Department of Budget and Management shall promulgate the proper and appropriate rules, regulations or circulars to implement this **Administrative Order.**” (underscoring in the AO)[Administrative Order No. 119, “Directing the Strengthening of the Internal Control Systems of Government Offices, Agencies, Government-Owned or Controlled Corporations and Local Government Units in their Fiscal Operations”, 29 March 1989; and Memorandum Order No. 277, “Directing the Department of Budget and Management to Promulgate the Necessary Rules, Regulations and Circulars for the Strengthening of the Internal Control Systems of Government Offices, Agencies, Government-Owned or Controlled Corporations and Local Government Units”, 17 January 1990]

I. INTERNAL CONTROL

1. Responsibility for Internal Control

1.7. “2. Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia:

X X X

(d) Effective and efficient systems of risk management and internal control; and

X X X.”

(underscoring supplied) [Article 9 *Public Procurement and Management of Public Finances*, Chapter II, *Preventive Measures*, United Nations Convention Against Corruption (UNCAC), 31 October 2003]

I. INTERNAL CONTROL

1. Responsibility for Internal Control

1.8. “The benefits of an internal control system include:

- Stronger accountability;
- Ethical, economical, efficient and effective operations;
- Improved ability to address risks to achieve general control objectives;
- Better systems of responding to the needs of citizens; and
- Quality outputs and outcomes and effective governance.” (underscoring supplied) [Department of Budget and Management (DBM) Circular Letter No. 2008-8, the “National Guidelines on Internal Control Systems (NGICS)”, October 23, 2008, p.2.]

I. INTERNAL CONTROL

1. Responsibility for Internal Control

- 1.9. “Enclosed is a copy of DBM Circular Letter No. 2008-8 dated October 23, 2008 treating on the above subject.

All concerned are hereby enjoined to monitor adherence by the audited agencies to the provisions of the said Circular Letter. x

X X.” [Commission on Audit (COA) Memorandum No. 2009-004, “DBM Circular Letter No. 2008-8 dated October 23, 2008 entitled ‘NATIONAL GUIDELINES ON INTERNAL CONTROL SYSTEMS (NGICS)’”, February 16, 2009]

I. INTERNAL CONTROL

1. Responsibility for Internal Control

1.10. “i) STRENGTHEN INTERNAL CONTROL. The National Guidelines on Internal Control Systems seeks to establish and strengthen Internal Audit Services in all national government agencies. Internal Audit Units in 6 additional Departments will be organized by 2012. [OGP commitment] All departments should have adopted the NGICS and have established an Internal Audit unit by 2016.” (underscoring supplied) [Item III Summary of Initiatives under the GGAC Action Plan 2012-2016, B Accountability, 1 Anti-corruption Efforts, b. Preventive Measures, Cabinet Cluster on Good Governance and Anti-Corruption Action Plan 2012-2016]

I. INTERNAL CONTROL

2. Ensure Economical, Efficient and Effective Operations

2.1. “SECTION 1. Declaration of Policy. - All resources of the government shall be managed, expended or utilized in accordance with law and regulations and safeguarded against loss or wastage through illegal or improper disposition to ensure efficiency, economy and effectiveness in the operations of government. The responsibility to take care that such policy is faithfully adhered to rests directly with the chief or head of the government agency concerned.” (underscoring supplied)

[Chapter 1, Subtitle B - The Commission on Audit (COA), Title I, Book V, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

I. INTERNAL CONTROL

2. Ensure Economical, Efficient and Effective Operations

2.2. “SEC. 10. *Powers and Duties of the Undersecretary.* – The Undersecretary shall:

(1) x x x;

(2) x x x;

(3) Coordinate the programs and projects of the department and be responsible for its economical, efficient and effective administration;

x x x.”

[Chapter 2, Book IV – The Executive Branch, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

I. INTERNAL CONTROL

2. Ensure Economical, Efficient and Effective Operations

- 2.3. “SEC. 13. *Planning Service*. – The Planning Service shall provide the department with economical, efficient and effective services relating to planning, programming, and project development, and discharge such other functions as may be provided by law. X X X.” (underscoring supplied) [Chapter 3, Book IV - The Executive Branch, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

I. INTERNAL CONTROL

2. Ensure Economical, Efficient and Effective Operations

2.4. “SEC. 15. *Administrative Service*. – The Administrative Service shall provide the Department with economical, efficient and effective services relating to personnel, legal assistance, information, records, delivery and receipt of correspondence, supplies, equipment, collections, disbursement, security and custodial work. It shall also perform such other functions as may be provided by law.”
(underscoring supplied) [Chapter 3, Book IV - The Executive Branch, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

I. INTERNAL CONTROL

2. Ensure Economical, Efficient and Effective Operations

2.5. “SEC. 18. *Bureaus in General.* – (1) x x x

(2) x x x

(3) Each bureau may have as many divisions as are provided by law for the economical, efficient and effective performance of its functions. [Chapter 4, Book IV – The Executive Branch, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

I. INTERNAL CONTROL

2. Ensure Economical, Efficient and Effective Operations

2.6. “ SEC. 26. *Functions of a Regional Office.*

– (1) A regional office shall:

(a) x x x

(b) Provide economical, efficient and effective service to the people in the area;

x x x.”

[Chapter 5, Book IV – The Executive Branch, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

I. INTERNAL CONTROL

2. Ensure Economical, Efficient and Effective Operations

2.7. “SECTION 465. *The Chief Executive: Powers, Duties, Functions, and Compensation.* – (a) x x x

(b) For efficient, effective and economical governance the purpose of which is the general welfare of the province and its inhabitants pursuant to Section 16 of this Code, the provincial governor shall:

x x x

(4) Ensure the delivery of basic services and the provision of adequate facilities as provided for under Section 17 of this Code, and in addition thereto, shall:

x x x.”

(underscoring supplied) [Article One - The Provincial Governor, Chapter 3, Title Four, Book III - Local Government Units, Republic Act 7160, the “Local Government Code of 1991”, October 10, 1991]

I. INTERNAL CONTROL

2. Ensure Economical, Efficient and Effective Operations

2.8. “SECTION 455. *Chief Executive: Powers, Duties, and Compensation.* – (a) x x x

(b) For efficient, effective and economical governance the purpose of which is the general welfare of the city and its inhabitants pursuant to Section 16 of this Code, the city mayor shall:

x x x

(4) Ensure the delivery of basic services and the provision of adequate facilities as provided for under Section 17 of this Code and, in addition thereto, shall:

x x x.”

(underscoring supplied) [Article One - The City Mayor, Chapter 3, Title Three, Book III – Local Government Units, Republic Act 7160, the “Local Government Code of 1991”, October 10, 1991]

I. INTERNAL CONTROL

2. Ensure Economical, Efficient and Effective Operations

2.9. “SECTION 444. *The Chief Executive: Powers, Duties, Functions and Compensation.* (a)– x x x

(b) For efficient, effective and economical governance the purpose of which is the general welfare of the municipality and its inhabitants pursuant to Section 16 of this Code, the municipal mayor shall:

x x x

(4) Ensure the delivery of basic services and the provision of adequate facilities as provided for under Section 17 of this Code and, in addition thereto, shall:

x x x.”

[Article One - The Municipal Mayor, Chapter 3, Title Two, Book III – Local Government Units, Republic Act 7160, the “Local Government Code of 1991”, October 10, 1991]

I. INTERNAL CONTROL

2. Ensure Economical, Efficient and Effective Operations

2.10. “SECTION 389. *Chief Executive: Powers, Duties, and Functions.* – (a) x x x

(b) For efficient, effective and economical governance, the purpose of which is the general welfare of the barangay and its inhabitants pursuant to Section 16 of this Code, the punong barangay shall:

x x x

(12) Ensure the delivery of basic services as mandated under Section 17 of this Code;
x x x.”

(underscoring supplied) [Chapter 3 - The Punong Barangay, Title One, Book III – Local Government Units, Republic Act 7160, the “Local Government Code of 1991”, October 10, 1991]

II. BUDGET ACCOUNTABILITY

1. Planning

1.1. “SECTION 305. *Fundamental Principles.* –
X X X

(k) National Planning shall be based on local planning to ensure that the needs and aspirations of the people as articulated by the local government units in their respective local development plans are considered in the formulation of budgets of national line agencies or offices.

X X X.”

(underscoring supplied) [Title V, Local Fiscal Administration, Chapter 1, Republic Act (RA) 7160 or the “Local Government Code of 1991”, October 10, 1991]

II. BUDGET ACCOUNTABILITY

1. Planning

- 1.2. “‘Sec. 106. *Local Development Councils*. -
(a) Each local government unit shall have a comprehensive multi-sectoral development plan to be initiated by its development council and approved by its sanggunian. x x x setting the direction of economic and social development, and coordinating development efforts within its territorial jurisdiction.’” (underscoring supplied) [Footnote No. 234, *Belgica vs. Executive Secretary*, G.R. No. 208566, November 19, 2013, quoting Section 106, RA 7160 or the “Local Government Code of 1991”, October 10, 1991]

II. BUDGET ACCOUNTABILITY

2. Budgeting

- 2.1. “SEC. 3. *Declaration of Policy.* – x x x The budget shall be supportive of and consistent with the socio-economic development plan and shall be oriented towards the achievement of explicit objectives and expected results, to ensure that funds are utilized and operations are conducted effectively, economically and efficiently. x x X.” (underscoring supplied) [Chapter 2, Book VI-National Government Budgeting, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

II. BUDGET ACCOUNTABILITY

2. Budgeting

2.2. “SEC. 2. *Definition of Terms.* x x x
x x x

(7) ‘Expected result’ means service, product, or benefit that will accrue to the public, estimated in terms of performance measures or targets.

x x x.”

[Chapter 1 – General Provisions, Book VI, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended; and Section 306 (g), Chapter 1, Title Five, RA 7160, the “Local Government Code of 1991”, October 10, 1991]

II. BUDGET ACCOUNTABILITY

3. Budget Preparation

3.1. “SEC. 14. *Budget Estimates.* – x x x

x x x

(7) Brief description of the major thrusts and priority programs and projects for the budget year, results expected for each budgetary program and project, the nature of work to be performed, estimated costs per unit of work measurement, including the various objects of expenditure for each project;

x x x”

(underscoring supplied) [Chapter 3 - Budget Preparation, Book VI - National Government Budgeting, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

II. BUDGET ACCOUNTABILITY

3. Budget Preparation

3.2. “SEC. 2. *Definition of Terms.* x x x

x x x

(12) ‘Program’ refers to the functions and activities necessary for the performance of a major purpose for which a government agency is established.

x x x.”

(underscoring supplied) [Chapter 1 – General Provisions, Book VI - National Government Budgeting, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

II. BUDGET ACCOUNTABILITY

3. Budget Preparation

3.3. “SEC.2. *Definition of Terms.* – x x x

x x x

(13) ‘Project’ means a component of a program covering a homogenous group of activities that results in the accomplishment of an identifiable output.” (underscoring supplied)
[Chapter1 - General Provisions, Book VI - National Government Budgeting, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

II. BUDGET ACCOUNTABILITY

3. Budgeting Preparation

3.4. Expected Results

- a) “A **major final output (MFO)** is a [public] good[s] or service that a department/agency is mandated to deliver to external clients through the implementation of programs, activities, and projects.” (emphases in the Reference Guide; word and letter in brackets supplied) [Organizational Performance Indicator Framework (OPIF) Reference Guide, April 2012, p. 32, DBM Circular Letter 2012-9, June 13, 2012]

II. BUDGET ACCOUNTABILITY

3. Budgeting Preparation

3.4. Expected Results

- b) “An OO [organizational outcome] is an outcome or result produced by the Agency that 1) contributes to the achievement of the legislated mandate of that department or agency, and 2) is achieved through the production of goods or services to external clients (MFOs), delivered through its projects, activities and programs.” (words in bracket and underscoring supplied; word in parenthesis in the original) [Item 5.1. Department of Budget and Management (DBM), National Budget Circular No. 552, “Guidelines on the Shift to the Outcome-Based Performance-Informed Budget (PIB) for FY 2015”, February 19, 2014]

II. BUDGET ACCOUNTABILITY

3. Budgeting Preparation

3.4. Expected Results

- c) “x x x establish the linkages among the Agencies’ organizational outcomes (OOs) with the sectoral outcomes, key result areas (KRAs) and the societal goals x x x.”
(underscoring supplied) [Item 1.2., Department of Budget and Management (DBM) National Budget Circular No. 552, “Guidelines on the Shift to the Outcome-Based Performance-Informed Budget (PIB) for FY 2015”, February 19, 2014]

II. BUDGET ACCOUNTABILITY

4. Budget Authorization

- 4.1. “SEC. 23. *Content of the General Appropriations Act.* – The General Appropriations Act shall be presented in the form of budgetary programs and projects for each agency of the government, with the corresponding appropriations for each program and project, including statutory provisions of specific agency or general applicability. x x x.” (underscoring supplied)
[Chapter 4 – Budget Authorization, Book VI - National Government Budgeting, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

II. BUDGET ACCOUNTABILITY

4. Budget Authorization

4.2. Programs and Projects by Cost Structure

- a) “**Operations** are activities directed at fulfilling the department’s/agency’s mandate. These may include regulatory services, production of goods, delivery of services x x x.” (emphasis in the Reference Guide) [Department of Budget and Management, Organizational Performance Indicator Framework (OPIF) Reference Guide, April 2012, p. 58, DBM Circular Letter 2012-9, June 13, 2012]

II. BUDGET ACCOUNTABILITY

4. Budget Authorization

4.2. Programs and Projects by Cost Structure

- b) “***Support To Operations (STO)*** are activities that provide technical and substantive support to the operations and projects of the department/agency. These are activities which contribute to or enhance the delivery of services but which by themselves do not produce the MFOs. x x x.” (underscoring supplied; emphases in the Reference Guide) [Department of Budget and Management, Organizational Performance Indicator Framework (OPIF) Reference Guide, April 2012, p. 58, DBM Circular Letter 2012-9, June 13, 2012]

II. BUDGET ACCOUNTABILITY

4. Budget Authorization

4.2. Programs and Projects by Cost Structure

- c) “***General Administration and Support*** (GAS) are activities that deal with the provision of overall administrative management support to the entire agency operation. It includes activities such as general management and supervision, legislative liaison services, human resource development, and financial and administrative services. X X X.” (underscoring supplied; emphasis in the Reference Guide) [Department of Budget and Management, Organizational Performance Indicator Framework (OPIF) Reference Guide, April 2012, p. 57, DBM Circular Letter 2012-9, June 13, 2012]

II. BUDGET ACCOUNTABILITY

5. Budget Execution

5.1. “SEC. 33. *Allotment of Appropriations.* – x

x x

x x x

(3) Request for allotment shall be approved by the Secretary who shall ensure that expenditures are covered by appropriations both as to amount and purpose and who shall consider the probable needs of the department or agency for the remainder of the fiscal year or period for which the appropriation was made.

x x x.”

(underscoring supplied) [Chapter 5 – Budget Execution, Book VI - National Government Budgeting, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

II. BUDGET ACCOUNTABILITY

5. Budget Execution

- 5.2. “This appropriation was based on the executive budget which allocated P100,000.00 for the SFP and P113,957.64 for the Comprehensive and Integrated Delivery of Social Services which covers the CSAP housing projects. The creation of the two items shows the Sanggunian’s intention to appropriate separate funds for SFP and the CSAP in the annual budget.” (underscoring supplied) [Ysidoro vs. People of the Philippines, G.R. No. 192330, November 14, 2012]

5. Budget Execution

5.3. “Special Provision 4, insofar as it confers fund realignment authority to department secretaries, is already unconstitutional by itself. As recently held in Nazareth v. Villar x x x Section 25 (5), Article VI of the 1987 Constitution, limiting the authority to augment, is ‘strictly but reasonably construed as exclusive’ in **favor of the high officials named therein**. As such, the authority to realign funds allocated to the implementing agencies is exclusively vested in the President,

X X X.” (underscoring supplied; emphases in the case) [Footnote 190, Belgica vs. Executive Secretary Ochoa, Jr., G.R. No. 208566, November 19, 2013]

II. BUDGET ACCOUNTABILITY

5. Budget Execution

5.4. “SEC. 43. *Liability for Illegal Expenditures.*
— x x x Every payment made in violation
of said provisions shall be illegal and every
official or employee authorizing or making such
payment, or taking part therein, and every
person receiving such payment shall be jointly
and severally liable to the Government for the
full amount so paid or received.

X X X.”

(underscoring supplied) [Manhit vs. Office of the Ombudsman, G.R. No. 159349, September 7, 2007 quoting Section 43, Chapter 5, Book VI (National Government Budgeting), Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

II. BUDGET ACCOUNTABILITY

5. Budget Execution (continuation)

5.4. “SEC. 43. *Liability for Illegal Expenditures.*

— X X X

Any official or employee of the Government knowingly incurring any obligation, or authorizing any expenditure in violation of the provisions herein, or taking part therein, shall be dismissed from the service, after due notice and hearing by the duly authorized appointing official. x x x.”

(underscoring supplied) [Manhit vs. Office of the Ombudsman, G.R. No. 159349, September 7, 2007 quoting Section 43, Chapter 5, Book VI - National Government Budgeting, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

II. BUDGET ACCOUNTABILITY

6. Budget Accountability

- 6.1. “SEC. 51. *Evaluation of Agency Performance.* - The President, through the Secretary, shall evaluate on a continuing basis the quantitative and qualitative measures of agency performance as reflected in the units of work measurement and other indicators of agency performance, including the standard and actual costs per unit of work.” (underscoring supplied) [Chapter 6 – Budget Accountability, Book VI – National Government Budgeting, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

II. BUDGET ACCOUNTABILITY

6. Budget Accountability

6.2. Performance Indicators

- a) “Each performance indicator should capture the dimensions of quality, quantity and timeliness from the point of view of the citizens or external clients.” (underscoring supplied)

[Item 5.2, a., IATF Memorandum Circular No. 2013-01, “Guidelines on the Grant of the Performance-Based Incentives for Fiscal Year 2013 under Executive Order No. 80”, August 2, 2013]

II. BUDGET ACCOUNTABILITY

6. Budget Accountability

6.2. Performance Indicators

- b) “A quality PI indicates how well the output is delivered and how they are perceived by clients.**(How well did we do it?)**” (emphases in the Reference Guide) [Organizational Performance Indicator Framework (OPIF) Reference Guide, p. 42, April 2012, DBM Circular Letter 2012-9, June 13, 2012]

II. BUDGET ACCOUNTABILITY

6. Budget Accountability

6.2. Performance Indicators

- c) “A quantity PI indicates the number of units or volume of output delivered during a given period of time (**How much did we do?**)” (emphases in the Reference Guide)
[Organizational Performance Indicator Framework (OPIF) Reference Guide, p. 42, April 2012, DBM Circular Letter 2012-9, June 13, 2012]

II. BUDGET ACCOUNTABILITY

6. Budget Accountability

6.2. Performance Indicators

- d) “A timeliness PI indicates a measure of the availability of the output as and when required by the client.” [Organizational Performance Indicator Framework (OPIF) Reference Guide, p. 42, April 2012, DBM Circular Letter 2012-9, June 13, 2012]

II. BUDGET ACCOUNTABILITY

6. Budget Accountability

6.2. Performance Indicators

- e) “Each OO [organizational outcome] requires a set of PIs that will show how the Agency is achieving its expected results for the specific OO.” (words in brackets supplied) [Item 5.3., Department of Budget and Management (DBM) National Budget Circular No. 552, “Guidelines on the Shift to the Outcome-Based Performance-Informed Budget (PIB) for FY 2015”, February 19, 2014]

II. BUDGET ACCOUNTABILITY

6. Budget Accountability

6.2. Performance Indicators

- f) “x x x the target that the Agency is trying to achieve, the timeframe to obtain that target and the methods for collecting and measuring the performance data that is to be monitored.” [Item 5.4., Department of Budget and Management (DBM) National Budget Circular No. 552, “Guidelines on the Shift to the Outcome-Based Performance-Informed Budget (PIB) for FY 2015”, February 19, 2014]

II. BUDGET ACCOUNTABILITY

6. Budget Accountability

- 6.3. “As an accountability mechanism, it defines the outputs and outcomes that Department Heads and agency managers are supposed to achieve for the budgets they get from Congress and sets the appropriate indicators and corresponding targets to measure performance.” (underscoring supplied)
[Item 1.4, DBM Circular Letter No. 2012-9, “Organizational Performance Indicator Framework (OPIF) Reference Guide”, June 13, 2012]

II. BUDGET ACCOUNTABILITY

6. Budget Accountability

6.4. “4. *Budget accountability*. The fourth phase refers to the evaluation of actual performance and initially approved work targets, obligations incurred, personnel hired and work accomplished are compared with the targets set at the time the agency budgets were approved.” (underscoring supplied) [Lawyers Against Monopoly and Poverty (LAMP) vs. The Secretary of Budget and Management, G.R. No. 164987, April 24, 2012; and Guingona, Jr. vs. Carague, G.R. No. 94571, April 22, 1991]

III. PERFORMANCE ACCOUNTABILITY

1. Performance Evaluation (Human Resource)

- 1.1 “SEC. 33. *Performance Evaluation System.* –
x x x Such performance evaluation system shall be
administered in such manner as to continually foster
the improvement of individual employee efficiency
and organizational effectiveness.” [Chapter 5, Subtitle - A
Civil Service Commission (CSC), Title I, Book V, the “Administrative Code of
1987”, 25 July 1987, as amended]

III. PERFORMANCE ACCOUNTABILITY

1. Performance Evaluation (Human Resource)

1.2. “The SPMS is focused on linking individual performance vis-à-vis the agency’s organizational vision, mission and strategic goals. x x x It is a mechanism that ensures that the employee achieves the objectives set by the organization and the organization, on the other hand, achieves the objectives that it has set itself in its strategic plan.” (underscoring supplied)
[CSC Memorandum Circular No. 6, “Guidelines in the Establishment and Implementation of Agency Strategic Performance Management System (SPMS)”, March 19, 2012]

III. PERFORMANCE ACCOUNTABILITY

1. Performance Evaluation (Human Resource)

- 1.3. “[T]he use of the Strategic Performance Management System (SPMS) as the preferable basis for the individual ranking of First and Second level employees for agencies whose SPMS has been approved by the Civil Service Commission (CSC); x x x.” (underscoring supplied) [DBM MC No. 2014-01, Supplemental Guidelines on the Grant of the Performance-Based Bonus for fiscal Year 2014 under Executive Order No. 80”, April 21, 2014]

III. PERFORMANCE ACCOUNTABILITY

2. Performance Evaluation (Agency)

- 2.1 “SEC. 8. *Submission of Performance Evaluation Reports.* - The Secretary shall formulate and enforce a system of measuring and evaluating periodically and objectively the performance of the Department and submit the same annually to the President.” (underscoring supplied) [Chapter 2, Book IV - The Executive Branch, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

III. PERFORMANCE ACCOUNTABILITY

2. Performance Evaluation (Agency)

- 2.2. **“SECTION 3. Harmonized RBPMS.** The Organizational Performance Indicators Framework (OPIF) and the Results Matrix (RM) shall be the underlying frameworks for the proposed RBPMS, which will be used by all government agencies mandated to exercise broad oversight over the performance of all agencies in the government.” (underscoring supplied)
- [Administrative Order (AO) No. 25, s. 2011, “Creating an Inter-agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems”, 21 December 2011]

III. PERFORMANCE ACCOUNTABILITY

2. Performance Evaluation (Agency)

- 2.3. **“SECTION 4. Involvement of other Government Oversight Offices.** The Task Force shall involve the Civil Service Commission (CSC) and the Career Executive Service Board (CESB) in order to align the Strategic Performance Management [System] (SPMS) of CSC and the Career Executive Service Performance Evaluation System (CESPES) of CESB to the proposed RBPMS. x x x.” (underscoring supplied; word in brackets supplied) [Administrative Order (AO) No. 25, s. 2011, “Creating an Inter-agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems”, 21 December 2011]

III. PERFORMANCE ACCOUNTABILITY

3. Performance Rating

3.1. “(d) A performance-based incentive scheme which integrates personnel and organizational performance shall be established to reward exemplary civil servants and well-performing institutions;

X X X.”

(underscoring supplied) [Joint Resolution No. 4, the “Joint Resolution Authorizing the President of the Philippines to Modify the Compensation and Position Classification System of Civilian Personnel and the Base Pay Schedule of Military and Uniformed Personnel in the Government, and for other Purposes”, June 17, 2009]

III. PERFORMANCE ACCOUNTABILITY

3. Performance Rating

3.2. “The PBB shall be characterized as a system of ranking units and personnel within an organization x x x on the following pillars:

- i. Department’s Major Final Outputs;
- ii. Department’s commitments to the President which are supportive of the priorities under EO 43; and
- iii. Good governance conditions to be determined by IATF under AO 25.”

(underscoring supplied) [Section 2 (a), Executive Order (EO) No. 80, “Directing the Adoption of a Performance-Based Incentive System for Government Employees”, 20 July 2012]

III. PERFORMANCE ACCOUNTABILITY

3. Performance Rating

3.3. “**PURPOSE.** – The PES shall provide the framework for setting the organizational targets of a GOCC. x x x

- (a) Determining the grant of Performance-Based Incentives;
- (b) A component of the criteria for determining whether Appointive Directors are eligible for reappointment; and
- (c) ‘Ascertain whether such GOCC should be reorganized, merged, streamlined, abolished or privatized . . .’” (emphasis and underscoring in the Memorandum Circular) [Item 2, GCG Memorandum Circular No. 2013-02, “Performance Evaluation System for the GOCC Sector”, 29 April 2013]

III. PERFORMANCE ACCOUNTABILITY

3. Performance Rating

3.4. **“Section. 93. Grounds and Procedure for Dropping from the Rolls. - X X X**

a. X X X

b. Unsatisfactory or Poor Performance

1. An official or employee who is given two (2) consecutive unsatisfactory ratings may be dropped from the rolls after due notice. X X X

2. An official or employee, who for one evaluation period is rated poor in performance, may be dropped from the rolls after due notice. X X X.”

(underscoring supplied) [Rule 19, Revised Rules on Administrative Cases in the Civil Service, CSC Resolution No. 1101502, November 18, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

1. Discipline

- 1.1 “Section 1. Public Office is a public trust. Public officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency; act with patriotism and justice, and lead modest lives.” (underscoring supplied) [Article XI – Accountability of Public Officers, 1987 Philippine Constitution, 2 February 1987]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

1. Discipline

- 1.2. “The principle is that when an officer or employee is disciplined, the object sought is not the punishment of such officer or employee but the improvement of the public service and the preservation of the public’s faith and confidence in the government.”
(underscoring supplied) [Remolona vs. CSC, G.R. No. 137473, August 2, 2001; and CSC vs. Cortez, G.R. No. 155732, June 3, 2004]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

1. Discipline

1.3 “Section 4. *Fundamental principles.* – Financial transactions and operations of any government agency shall be governed by the fundamental principles set forth hereunder, to wit:

X X X

(4) Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency.

X X X.”

(underscoring supplied) [Yap vs. Commission on Audit, G. R. No. 158562, April 23, 2010, quoting Presidential Decree (PD) No. 1445, the “Government Auditing Code of the Philippines”, 11 June 1978, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

1. Discipline

1.4. “SEC. 51. *Primary and Secondary Responsibility.* –

(1) The head of any agency of the Government is immediately and primarily responsible for all government funds and property pertaining to his agency;

(2) Persons entrusted with the possession or custody of the funds or property under the agency head shall be immediately responsible to him, without prejudice to the liability of either party to

the Government.” (underscoring supplied) [Chapter 9, Subtitle - B The Commission on Audit (COA), Title I, Book V, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

1. Discipline

1.5. “SEC. 47. Disciplinary Jurisdiction. – (1) x
x x

(2) The Secretaries and heads of agencies and instrumentalities, provinces, cities and municipalities shall have jurisdiction to investigate and decide matters involving disciplinary action against officers and employees under their jurisdiction.” (underscoring supplied) [Chapter 7, Subtitle A – Civil Service Commission, Title I, Book V, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

1. Discipline

- 1.6. “SEC. 30. *Authority to Appoint and Discipline.* – x x x In the case of the line bureau or office, the head shall also appoint the second level personnel of the regional offices, unless such power has been delegated. He shall have the authority to discipline employees in accordance with the Civil Service Law.” (underscoring supplied) [Chapter 6, Book IV – The Executive Branch, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

1. Discipline

- 1.7. “SEC. 27. *Duties of a Regional Director.* –
The Regional Director shall:

X X X

(4) Appoint personnel to positions in
the first level and casual and seasonal
employees; and exercise disciplinary actions
over them in accordance with the Civil
Service Law;

X X X.”

(underscoring supplied) [Chapter 5, Book IV – The Executive
Branch, Executive Order (EO) No. 292 s. 1987, the
“Administrative Code of 1987”, 25 July 1987, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

2. Discipline, Public Trust

“[T]he powers so delegated to the officer are held **in trust for the people** and **are to be exercised in behalf of the government** or of all citizens who may need the intervention of the officers. Such trust extends to all matters within the range of duties pertaining to the office. In other words, public officers are but the servants of the people, and not their **rulers.**” (emphases in the case) [Sabio vs. Gordon, G.R. No. 174340, October 17, 2006]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

3. Discipline, Utmost Responsibility

3.1. “As an employee, he is required to render service for the prescribed working hours. This is one of the conditions for payment of his salaries. x x x As a public servant, it is also incumbent upon him to serve the public at least for the required amount of time. In fact, he is even encouraged to work beyond the prescribed working hours in order that public service will not be prejudiced.” (underscoring supplied) [CSC Resolution No. 020766, Lalao, Usop M., May 28, 2002]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

3. Discipline, Utmost Responsibility

3.2. “Occupying an executive position, respondent is required to exercise diligence in the highest degree in the performance of his duties. Respondent cannot pass responsibility to other Division which in the first place, he has supervision and control of, pursuant to Section 31 of RA 4850.” (underscoring supplied) [Office of the President vs. Cataquiz, G.R. No. 183445, September 14, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

3. Discipline, Utmost Responsibility (continuation)

3.2. “In signing the contract, without verifying compliance of existing laws, respondent falls short of the required competence expected of him in the performance of his official functions. Incompetence, has been defined as ‘lack of ability, legal qualification or fitness to discharge the required duty; want of physical or intellectual or moral fitness.’”

(underscoring supplied) [Office of the President vs. Cataquiz, G.R. No. 183445, September 14, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

3. Discipline, Utmost Responsibility

3.3. "SEC. 19. *Fiduciary Duties of the Board and Officers.* – x x x

x x x

(b) Act with due care, extraordinary diligence, skill and good faith in the conduct of the business of the GOCC;

x x x."

(underscoring supplied) [Chapter IV, Republic Act 10149, "GOCC Governance Act of 2011", June 6, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

3. Discipline, Utmost Responsibility

3.4. "SEC. 21. *Care, Diligence and Skill in the Conduct of the Business of the GOCC.* - The members of the Board and the Officers must exercise extraordinary diligence in the conduct of the business and in dealing with the properties of the GOCC. Such degree of diligence requires using the utmost diligence of very cautious person with due regard for all circumstances." (underscoring supplied) [Chapter IV, Republic Act 10149, "GOCC Governance Act of 2011", June 6, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

3. Discipline, Utmost Responsibility

3.5. “SECTION 1. Definition of Terms. – x x x
x x x

‘*Extraordinary Diligence*’ x x x when Directors and Officers act using the utmost diligence of a very cautious person taking into serious consideration all the prevailing circumstances and Material Facts, giving due regard to the legitimate interests of all affected Stakeholders.’

x x x.”

[GCG Memorandum Circular No. 2012-07, “Code of Corporate Governance for GOCCs”, November 28, 2012, citing Sections 19 and 21 of RA No. 10149, “GOCC Governance Act of 2011”, June 6, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

3. Discipline, Utmost Responsibility

3.6. “SECTION 1. Definition of Terms. – x x x

x x x

‘*Material Information*’ (‘*Material Fact*’) x x x
important in determining whether: (1) to buy, sell,
hold or otherwise transact with the securities issued
by a GOCC; or (2) to the exercise with reasonable
prudence voting rights related to securities held
with such GOCC, or relating to corporate acts,
contracts and transactions which would adversely
affect the operations of the GOCC.

X X X.”

(underscoring supplied) [GCG Memorandum Circular No. 2012-07, “Code of Corporate Governance for GOCCs”, November 28, 2012, citing Rule 3, Implementing Rules and Regulations to the Securities Regulation Code, as amended, 13 February 2004]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

3. Discipline, Utmost Responsibility

3.7. "SEC. 26. *Duty of Diligence.* – x x x x x x

Every Director or Officer, by the act of accepting such position in the GOCC, affirms and agrees: (1) to have a working knowledge of the statutory and regulatory requirements affecting the GOCC x x x and (2) to always keep himself informed of industry developments and business trends in order to safeguard the GOCC's interests and preserve its competitiveness."

[GCG Memorandum Circular No. 2012-07, "Code of Corporate Governance for GOCCs", November 28, 2012]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

3. Discipline, Utmost Responsibility

- 3.8. “[P]etitioner cannot find solace in the defense of good faith since not only are senior government officials, such as the petitioner’s concerned officials herein, expected to update their knowledge on laws that may affect the performance of their functions, but the laws subject of this case are of such clarity that the concerned officials could not have mistaken one for the other.” (underscoring supplied)
[Development Bank of the Philippines vs. COA, G.R. No. 202733, September 30, 2014]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

3. Discipline, Utmost Responsibility (continuation)

- 3.9. “We find it rather difficult to believe that officials holding positions of such rank and stature, as Chairman x x x and Director x x x, in this case, would fail to comply with a plain and uncomplicated order, which has long been in effect as early as 1995, almost a decade before their respective travels.”
[Development Bank of the Philippines vs. COA, G.R. No. 202733, September 30, 2014]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

4. Discipline, Utmost Integrity, at All Times

4.1. “[C]onduct prejudicial to the best interest of the service refers to acts or omissions that violate the norm of public accountability and diminish – or tend to diminish – the people’s faith in the Judiciary. The image of the Judiciary is mirrored in the conduct of its personnel whether inside **or outside** the court. Thus, court personnel must exhibit a high sense of integrity not only in the performance of their official duties but also in their personal affairs.” (emphases in the case; underscoring supplied) [Toledo vs. Perez, A.M. Nos. P-03-1677 and P-07-2317, July 15, 2009]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

4. Discipline, Utmost Integrity, at All Times

4.2. "SEC. 19. *Fiduciary Duties of the Board and Officers.* – x x x

x x x

(c) Avoid conflicts of interest and declare an interest they may have in any particular matter before the Board;

x x x."

(underscoring supplied) [Chapter IV, Republic Act 10149, "GOCC Governance Act of 2011", June 6, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

4. Discipline, Utmost Integrity, at All Times

4.3. “*Avoid Conflict of Interest.* – Directors and Officers shall at all times avoid any actual or potential conflict of interest within the GOCC. Each shall also avoid any conduct, or situation, which could reasonably be construed as creating an appearance of a conflict of interest.” (underscoring supplied) [Item 27.1., GCG Memorandum Circular No. 2012-07, “Code of Corporate Governance for GOCCs”, November 28, 2012]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

5. Discipline, Utmost Efficiency

5.1 “SEC. 39. *Secretary’s Authority*. – (1) The Secretary shall have supervision and control over the bureaus, offices, and agencies under him, subject to the following guidelines:

(a) x x x

(b) With respect to functions involving discretion, experienced judgment or expertise vested by law upon a subordinate agency, control shall be exercised in accordance with said law; and

x x x.”

(underscoring supplied) [Chapter 8, Book IV – The Executive Branch, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987”, 25 July 1987, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

5. Discipline, Utmost Efficiency

5.2. “Mandating additional duties and functions to the President, Vice-President, Cabinet Members, their deputies or assistants which are not inconsistent with those already prescribed by their offices or appointments by virtue of their special knowledge, expertise and skill in their respective executive offices is a practice long-recognized in many jurisdictions. . . .

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

5. Discipline, Utmost Efficiency (continuation)

5.2. It is a practice justified by the demands of efficiency, policy direction, continuity and coordination among the different offices in the Executive Branch in the discharge of its multifarious tasks of executing and implementing laws affecting national interest and general welfare and delivering basic services to the people.” (underscoring supplied) [Civil Liberties Union vs. Executive Secretary, G.R. No. 83896, February 22, 1991]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

5. Discipline, Utmost Efficiency

5.3. “(iii) Executive Category – This category includes managerial positions involved in the execution of laws, rules and regulations, both in the national and local governments, in the legislation of laws and ordinances, and in the administration of justice. Appointive executive positions require thorough knowledge acquired through completion of at least a bachelor’s degree.” (underscoring supplied) [Joint Resolution No. 4, “Joint Resolution Authorizing the President of the Philippines to Modify the Compensation and Position Classification System of Civilian Personnel and the Base Pay Schedule of Military and Uniformed Personnel in the Government, and for Other Purposes”, June 17, 2009]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

5. Discipline, Utmost Efficiency

5.4. “Section 4. *Fundamental principles*. – Financial transactions and operations of any government agency shall be governed by the fundamental principles set forth hereunder, to wit:

X X X

(8) Generally accepted principles and practices of accounting as well as of sound management and fiscal administration shall be observed, provided that they do not contravene existing laws and regulations.” (underscoring supplied) [Yap vs. Commission on Audit, G.R. No. 158562, April 23, 2010, quoting Presidential Decree (PD) No. 1445, the “Government Auditing Code of the Philippines”, 11 June 1978, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

5. Discipline, Utmost Efficiency

- 5.5. “‘[F]ailed to uphold the law and provide a sound legal assistance and support to the mayor in carrying out the delivery of basic services and provisions of adequate facilities when he advised [the mayor] to proceed with the construction of the subject projects without prior competitive bidding.’”
(underscoring supplied; words in brackets in the case) [Salumbides vs. Ombudsman, G.R. No. 180917, April 23, 2010]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

5. Discipline, Utmost Efficiency

5.6. “Factual findings of administrative agencies are generally respected and even accorded finality because of the special knowledge and expertise gained by these agencies from handling matters falling under their specialized jurisdiction.” (underscoring supplied) [Modesto vs. Urbina, G.R. No. 189859, October 18, 2010]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.1. “SEC. 38. *Definition of Administrative Relationship.*

– X X X

(1) *Supervision and Control.* – x x x to act directly whenever a specific function is entrusted by law or regulation to a subordinate; direct the performance of duty; restrain the commission of acts; review, approve, reverse or modify acts and decisions of subordinate officials or units; determine priorities in the execution of plans and programs; and prescribe standards, guidelines, plans and programs. X X X.” (underscoring supplied) [Chapter 7, Book IV - The Executive Branch, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987,” 25 July 1987, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.2. “All heads of offices have to rely to a reasonable extent on their subordinates and on the good faith of those who prepare bids, purchase supplies, or enter into negotiations. x x x There has to be some added reason why he should examine each voucher in such detail. x x x There should be other grounds than the mere signature or approval appearing on a voucher to sustain a conspiracy charge and conviction.” (underscoring supplied) [Arias vs. Sandiganbayan, G.R. No. 81563, December 19, 1989]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

- 6.3. “Petitioner might have indeed been lax and administratively remiss in placing too much reliance on the official reports submitted by his subordinate (engineer Enriquez), but for conspiracy to exist, it is essential that there must be a conscious design to commit an offense. Conspiracy is not the product of negligence but of intentionality on the part of cohorts.” (underscoring supplied) [Magsuci vs. Sandiganbayan, G.R. No. L-101545, January 3, 1995]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control (continuation)

6.3. “Fairly evident, however, is the fact that the actions taken by Magsuci involved the very functions he had to discharge in the performance of his official duties. There has been no intimation at all that he had foreknowledge of any irregularity committed by either or both Engr. Enriquez and Ancla.”
(underscoring supplied) [Magsuci vs. Sandiganbayan, G.R. No. L-101545, January 3, 1995]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

- 6.4. “Escara had foreknowledge of the irregularity attendant in the delivery of the lumber supplied by Guadines. In his letter (Exhibit ‘I’) dated January 23, 1993 x x x he acknowledged that the materials intended for the construction of the Navotas Bridge had been confiscated by the DENR officials. Such foreknowledge should have put him on alert and prompted him, x x x.” (underscoring supplied)
[Escara vs. People of the Philippines, G.R. No. 164921, July 8, 2005]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control (continuation)

6.4. “There was evident bad faith and manifest partiality when he signed the inspection report and the disbursement voucher because he had foreknowledge that the materials delivered by Guadines have already been confiscated by the DENR, which caused undue injury to the Government and gave unwarranted benefit to Guadines in the amount of P70,924.00.” (underscoring supplied) [Escara vs. People of the Philippines, G.R. No. 164921, July 8, 2005]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control (continuation)

- 6.4. “As petitioner had admitted, he signed the Inspection Report in his capacity as internal control representative of the governor hence, extra-diligence is required of him in order to maintain and protect the integrity of the transactions that pass through his office.”
(underscoring supplied) [Escara vs. People of the Philippines, G.R. No. 164921, July 8, 2005]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.5. “[T]he added reason contemplated in *Arias* which would have put petitioner on his guard and examine the check/s and vouchers with some degree of circumspection before signing the same was obtaining in this case. x x x The discrepancy between the names indicated in the checks, on one hand, and those in the disbursement vouchers, on the other, should have alerted the petitioner x x x.” (underscoring supplied)[Cruz vs. Sandiganbayan, G.R. No. 134493, August 16, 2005]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

- 6.6. “[I]t is not unreasonable to expect petitioner to exercise the necessary diligence in making sure at the very least, that the proper formalities in the questioned transaction were observed – that a public bidding was conducted. This step does not entail delving into intricate details of product quality, complete delivery or fair and accurate pricing.” (underscoring supplied) [Nava vs. Palattao, et. al, G.R. No. 160211, August 28, 2006]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control (continuation)

6.6. “Unlike other minute requirements in government procurement, compliance or non-compliance with the rules on public bidding is readily apparent; and the approving authority can easily call the attention of the subordinates concerned.”
(underscoring supplied) [Nava vs. Palattao, et al., G.R. No. 160211, August 28, 2006]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control (continuation)

- 6.6. “The process of approval is not a ministerial duty of approving authorities to sign every document that comes across their desks, and then point to their subordinates as the parties responsible if something goes awry.”
(underscoring supplied) [Nava vs. Palattao, et al., G.R. No. 160211, August 28, 2006]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

- 6.7. “The failure of the PNR to put a cross bar, or signal light, flagman or switchman, or semaphore is evidence of negligence and disregard of the safety of the public, even if there is no law or ordinance requiring it, because public safety demands that said device or equipment be installed.”
(underscoring supplied) [Philippine National Railways vs. CA, G.R. No. 157658, October 15, 2007]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control (continuation)

6.8. “The employer is actually liable on the assumption of *juris tantum* that the employer failed to exercise *diligentissimi patris families* in the selection and supervision of its employees. x x x Even the existence of hiring procedures and supervisory employees cannot be incidentally invoked to overturn the presumption of negligence on the part of the employer.” (underscoring supplied; words in italics in the case) [Philippine National Railways vs. CA G. R. No. 157658, October 15, 2007]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.9. “In the Philippines, a more liberal view is adopted and superiors may be charged with constructive knowledge. This view is buttressed by the enactment of Executive Order No. 226, otherwise known as the *Institutionalization of the Doctrine of 'Command Responsibility' in all Government Offices, particularly at all Levels of Command in the Philippine National Police and other Law Enforcement Agencies (E.O. 226).*” (words in italics in the case; underscoring supplied) [Rodriguez vs. Macapagal-Arroyo, et al. G.R. No. 191805; and Versoza, et al. vs. Rodriguez, G.R. No. 193160, November 15, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control (continuation)

6.9. “Under E.O. 226, a government official may be held liable for neglect of duty under the doctrine of command responsibility if he has knowledge that a crime or offense shall be committed, is being committed, or has been committed by his subordinates, or by others within his area of responsibility and, despite such knowledge, he did not take preventive or corrective action either before, during, or immediately after its commission.” (underscoring supplied) [Rodriguez vs. Macapagal-Arroyo, et al. G.R. No. 191805; and Versoza, et al. vs. Rodriguez, G.R. No. 193160, November 15, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control (continuation)

- 6.9. “Knowledge of the commission of irregularities, crimes or offenses is presumed when (a) the acts are widespread within the government official's area of jurisdiction; (b) the acts have been repeatedly or regularly committed within his area of responsibility; or (c) members of his immediate staff or office personnel are involved.” (underscoring supplied) [Rodriguez vs. Macapagal-Arroyo, et al. G.R. No. 191805; and Versoza, et al. vs. Rodriguez, G.R. No. 193160, November 15, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control (continuation)

- 6.9. “a. the existence of a superior-subordinate relationship between the accused as superior and the perpetrator of the crime as his subordinate;
- b. the superior knew or had reason to know that the crime was about to be or had been committed; and . . .

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control (continuation)

- 6.9. c. the superior failed to take the necessary and reasonable measures to prevent the criminal acts or punish the perpetrators thereof." (underscoring supplied) [Rodriguez vs. Macapagal-Arroyo, et al. G.R. No. 191805; and Versoza, et al. vs. Rodriguez, G.R. No. 193160, November 15, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control (continuation)

- 6.9. “[R]esponsibility may refer to the participation of the respondents, by action or omission, in enforced disappearance. Accountability, on the other hand, may attach to respondents who are imputed with knowledge relating to the enforced disappearance and who carry the burden of disclosure; or those who carry, but have failed to discharge, the burden of extraordinary diligence in the investigation of the enforced disappearance.” (words in italics in the case; underscoring supplied) [Rodriguez vs. Macapagal-Arroyo, et al. G.R. No. 191805; and Versoza, et al. vs. Rodriguez, G.R. No. 193160, November 15, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- a) “ARTICLE 8. Conspiracy and Proposal to Commit Felony. – x x x

A conspiracy exists when two or more persons come to an agreement concerning the commission of a felony and decide to commit it.

There is proposal when the person who has decided to commit a felony proposes its execution to some other person or persons.”

[Title Two, Act No. 3815, “The Revised Penal Code”, December 8, 1930, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

b) “ARTICLE 17. Principals. – The following are considered principals:

1. Those who take a direct part in the execution of the act;

2. Those who directly force or induce others to commit it;

3. Those who cooperate in the commission of the offense by another act without which it would not have been accomplished.”

(underscoring supplied) [Title Two, Act No. 3815, “The Revised Penal Code”, December 8, 1930, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- c) “[M]ere association with the principals by direct participation, without more, does not suffice. Relationship, association and companionship do not prove conspiracy. Salapuddin's complicity to the crime, if this be the case, cannot be anchored on his relationship, if any, with the arrested persons or his ownership of the place where they allegedly stayed while in Manila.”

(underscoring supplied) [Salapuddin vs. CA, G.R. No. 184681, February 25, 2013]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy (continuation)

- c) “[A] conspirator if he or she has performed some overt act as a direct or indirect contribution in the execution of the crime planned to be committed. The overt act may consist of active participation in the actual commission of the crime itself, or it may consist of moral assistance to his co-conspirators by being present at the commission of the crime, or by exerting moral ascendancy over the other co-conspirators.” (underscoring supplied) [People of the Philippines vs. Amodia, G.R. No. 173791, April 7, 2009, cited in quoted in Salapuddin vs. CA, G.R. No. 184681, February 25, 2013]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- d) “'[W]hen the defendants by their acts aimed at the same object, one performing one part and the other performing another part so as to complete it, with a view to the attainment of the same object; and their acts, though apparently independent, were in fact concerted and cooperative, indicating closeness of personal association, concerted action and concurrence of sentiments.'”

(underscoring supplied) [People vs. Janjalani, et al., G.R. No. 188314, January 10, 2011, quoting People vs. Geronimo, G.R. No. L-35700, October 15, 1973]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- e) “Each conspirator may be assigned separate and different tasks which may appear unrelated to one another but, in fact, constitute a whole collective effort to achieve their common criminal objective. Once conspiracy is shown, the act of one is the act of all the conspirators.” (underscoring supplied) [People vs. Pondivida, G.R. No. 188969, February 27, 2013 quoting People vs. Medice, G.R. No. 181701, January 18, 2012]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy (continuation)

- e) “[T]hat appellant went inside the house of Romines to ascertain that the victim was there; that he fetched Dollendo to bring him to Ruiz; that he gave the *dipang* to Dollendo to commit the crime; and that they both fled after the stabbing, taken collectively, shows a community of criminal design to kill the victim.” (*italics in the case*)
[People vs. Medice, G.R. No. 181701, January 18, 2012]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- f) “[T]o be a conspirator, one need not participate in every detail of the execution; he need not even take part in every act or need not even know the exact part to be performed by the others in the execution of the conspiracy. x x x The precise extent or modality of participation of each of them becomes secondary, since all the conspirators are principals.” (underscoring supplied)
[People vs. Gambao, et. al., G.R. No. 172707, October 1, 2013]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- g) *“There may be conspiracy even if an offender does not know the identities of the other offenders, and even though he is not aware of all the details of the plan of operation or was not in on the scheme from the beginning. One need only to knowingly contribute his efforts in furtherance of it.”*
(italics in the case, underscoring supplied) [People vs. Pilola, G.R. No. 121828, June 27, 2003]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- g) “Odilon all by himself initially decided to stab the victim. The appellant and Ronnie were on the side of the street. However, while Odilon was stabbing the victim, the appellant and Ronnie agreed to join in; they rushed to the scene and also stabbed the victim with their respective knives. The three men simultaneously stabbed the hapless victim.” [People vs. Pilola, G.R. No. 121828, June 27, 2003]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- h) “Conspiracy to exist does not require an agreement for an appreciable period prior to the occurrence. From the legal viewpoint, conspiracy exists if, at the time of the commission of the offense, the accused had the same purpose and were united in its execution. x x x by preventing the jeepney’s supposed escape even if it meant killing the driver thereof. x x x they did achieve their object as shown by the concentration of bullet entries on the passenger side of the jeepney at angular and perpendicular trajectories.” (underscoring supplied) [Yapyuco vs. Sandiganbayan, G.R. Nos. 120744-46, June 25, 2012]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- i) “Rohmat is criminally responsible under the second paragraph, or the provision on ‘principal by inducement.’ The instructions and training he had given Asali on how to make bombs x x x prove the finding that Rohmat’s co-inducement was the determining cause of the commission of the crime. Such ‘command or advice [was] of such nature that, without it, the crime would not have materialized.’” (underscoring supplied; word in bracket in the case) [People vs. Janjalani G.R. No. 188314, January 10, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- i) “Mayor Sanchez was not at the crime scene, evidence proved that he was the mastermind of the criminal act or the principal by inducement. Thus, because Mayor Sanchez was a co-principal and co-conspirator, and because the act of one conspirator is the act of all, the mayor was rendered liable for all the resulting crimes.”

(underscoring supplied) [People vs. Janjalani G.R. No. 188314, January 10, 2011, citing People vs. Sanchez, G.R. No. 131116, August 27, 1999]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- j) “[I]n multiple conspiracies commonly involves two structures: (1) the so-called ‘wheel’ or ‘circle’ conspiracy, in which there is a single person or group (the ‘hub’) dealing individually with two or more other persons or groups (the ‘spokes’); and (2) the ‘chain’ conspiracy, x x x in which there is successive communication and cooperation in much the same way as with legitimate business operations between manufacturer and wholesaler, then wholesaler and retailer, and then retailer and consumer.” (words in parentheses in the case; underscoring supplied)
[Estrada vs. Sandiganbayan, G.R. No. 148965, February 26, 2002]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy (continuation)

- j) **“In the crime of plunder, therefore, different parties may be united by a common purpose.** In the case at bar, the different accused and their different criminal acts have a commonality - to help the former President amass, accumulate or acquire ill-gotten wealth.” (emphases in the case) [Estrada vs. Sandiganbayan, G.R. No. 148965, February 26, 2002]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- k) “The finding of the Sandiganbayan that the ASAs were issued over and above the approved ₱6,000,000.00 CCIE budget for calendar year 1992 was not supported by evidence on record. The prosecution did not present any document showing the PNP or the North CAPCOM’s budgetary program for 1992.” (underscoring supplied) [Luspo vs. People of the Philippines, G.R. No. 188487, February 14, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.10. Conspiracy

- I) “[it] is sufficient that the two respondents by their own respective acts have participated in the realization of the fraudulent and unlawful object and without such collusion the objective could not have been accomplished.” (underscoring supplied)
[Office of the Administrator vs. Nobleza, A.M. No. P-08-2510, April 24, 2009]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.11. Accomplice

- a) “ARTICLE 18. Accomplices. – Accomplices are those persons who, not being included in article 17, cooperate in the execution of the offense by previous or simultaneous acts.” [Title Two, Act 3815, “The Revised Penal Code”, 8 December 1930, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.11. Accomplice

- b) “[T]he accused-appellant’s presence and company were not indispensable and essential to the perpetration of the kidnapping for ransom; hence, she is only liable as an accomplice. x x x in case of doubt, the participation of the offender will be considered as that of an accomplice rather than that of a principal.” (underscoring supplied) [People vs. Gambao, G.R. No. 172707, October 1, 2013]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.11. Accomplice

- c) “Accomplices come to know about the criminal resolution of the principal by direct participation after the principal has reached the decision to commit the felony and only then does the accomplice agree to cooperate in its execution.
x x x However, where one cooperates in the commission of the crime by performing overt acts which by themselves are acts of execution, he is a principal by direct participation, and not merely an accomplice.” (underscoring supplied)[People of the Philippines vs. Pilola, G. R. No. 121828, June 27, 2003]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.12. “PEZA’s actual knowledge that the disbursements are being questioned by virtue of the notices of disallowance issued to them by the COA and knowledge of the pronouncements of the Court in the *Civil Liberties Union* case and in other cases where *ex officio members* in several government agencies were prohibited from receiving additional compensation, militate against its claim of good faith.” (words in italics in the case; underscoring supplied) [PEZA vs. COA, G.R. No. 189767, July 3, 2012]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.13. “[T]hey cannot deny knowledge of SSS v. COA and the various issuances of the Executive Department prohibiting the grant of the signing bonus. In fact, they are duty-bound to understand and know the law that they are tasked to implement and their unexplained failure to do so barred them from claiming that they were acting in good faith in the performance of their duty.” (words in italics in the case; underscoring supplied) [Manila International Airport Authority vs. COA, G.R. No. 194710, February 14, 2012]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.14. “Stated otherwise, in situations of fallible discretion, good faith is nonetheless appreciated when the document relied upon and signed shows no palpable nor patent, no definite nor certain defects or when the public officer’s trust and confidence in his subordinates upon whom the duty primarily lies are within parameters of tolerable judgment and permissible margins of error.” (underscoring supplied) [Sistoza vs. Desierto, G.R. No. 144784, September 3, 2002]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

6.15. “In truth, good faith in situations of infallible discretion inheres only within the parameters of tolerable judgment and does not apply where the issues are so simple and the applicable legal principle evident and basic as to be beyond permissible margins of error.”
(underscoring supplied) [Mactan Cebu International Airport vs. Hantanosas, A.M. No. RTJ-03-1815, October 25, 2004 citing Poso vs. Mijares, A.M. No. RTJ-02-1693, August 21, 2002]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

6. Discipline, Supervision and Control

- 6.16. “The public official’s personal liability arises only if the expenditure of government funds was made in violation of law. x x x While petitioner may have relied on the opinion of the City Legal Officer, such reliance only serves to buttress his good faith. It does not, however, exculpate him from his personal liability under PD 1445.”
[Vicencio vs. Villar, G.R. No. 182069, July 3, 2012]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

7.1. “SEC. 38. *Definition of Administrative Relationship.* – x x x

(1) *Supervision and Control.* – x x x

(2) *Administrative Supervision.* – (a) x x x

to generally oversee the operations of such agencies and to insure that they are managed effectively, efficiently and economically but without interference with day-to-day activities;

...

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.1. or require the submission of reports and cause the conduct of management audit, performance evaluation and inspection to determine compliance with policies, standards and guidelines of the department; . . .

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.1. to take such action as may be necessary for the proper performance of official functions, including rectification of violations, abuses and other forms of maladministration; and to review and pass upon budget proposals of such agencies but may not increase or add to them;

X X X."

(underscoring supplied) [Section 38, Chapter 7, Book IV, Executive Order (EO) No. 292 s. 1987, the "Administrative Code of 1987," 25 July 1987, as amended]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

7.2. “Petitioner, x x x cannot be held personally liable for the disallowance simply because he was the final approving authority of the transaction in question and that the officers/employees who processed the same were directly under his supervision.” [Albert vs. Gangan, G.R. No. 126557, March 6, 2001; and Salva vs. Carague, G.R. No. 157875, December 19, 2006]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.2. “He has to rely mainly on the certifications, recommendations and memoranda of his subordinates in approving the loan. The processing, review and evaluation of the loan application passed through the responsible and authorized officers of the CMP Task Force.” (underscoring supplied) [Albert vs. Gangan, G.R. No. 126557, March 6, 2001]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.2. “We have consistently held that every person who signs or initials documents in the course of transit through standard operating procedures does not automatically become a conspirator in a crime which transpired at a stage where he had no participation. His knowledge of the conspiracy and his active and knowing participation therein must be proved by positive evidence.” (underscoring supplied)
[Albert vs. Gangan, G.R. No. 126557, March 6, 2001]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.2. “Sometime in June 1990, petitioner instructed the Community Mortgage Management Office (CMMO) to conduct a routine inspection of the AMAKO Project. Upon verification, it was discovered that the AMAKO project was three (3) months in arrears in their amortization.”

[Albert vs. Gangan, G.R. No. 126557, March 6, 2001]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.2. “As a consequence, petitioner, sometime in July 1990, tasked the Committee on Evaluation of Originating Institutions to investigate the originators with respect to their compliance with corporate circulars, other rules and regulations issued by NHMFC regarding its lending programs.” [Albert vs. Gangan, G.R. No. 126557, March 6, 2001]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.2. “In fact, petitioner immediately filed a complaint before the Ombudsman against the subordinate employees who appeared to be responsible for the fraud. He also directed the filing of a civil case against the originator and other persons responsible for misrepresentation. All these acts are indicative that he had no knowledge of the fraudulent scheme perpetrated by certain officials or employees of his agency.” (underscoring supplied)
[Albert vs. Gangan, G.R. No. 126557, March 6, 2001]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.2. “The actions taken by petitioner involved the very functions he had to discharge in the performance of official duties. x x x Inasmuch as no evidence was presented to show that petitioner acted in bad faith and with gross negligence in the performance of his official duty, he is presumed to have acted in the regular performance of his official duty.” (underscoring supplied) [Albert vs. Gangan G.R. No. 126557, March 6, 2001]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

7.3. “It should be noted that the disallowance fell under Mobilization and Demobilization, and Earthfill and Compaction expenses, as appearing in the Approved Agency Estimates (AAE) [now ABC]. x x x [P]etitioner had nothing to do with the preparation and the computation of the AAE. Therefore, she should not have been held liable for the amounts disallowed during the post-audit.”
(initial in bracket supplied; underscoring supplied) [Salva vs. Carague, G.R. No. 157875, December 19, 2006]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.3. “It is evident that the additional expense was for the benefit of the PSU, x x x The additional expense was also within the Approved agency Estimates. Further, there is no showing that petitioner was ill- motivated, or that she had personally profited or sought to profit from the transactions, or that the disbursements have been made for personal or selfish ends.” (underscoring supplied) [Salva vs. Carague, G.R. No. 157875, December 19, 2006]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

- 7.4. “‘The fact that the Maysilo estate has spawned conflicting claims of ownership which invariably reached the courts, a fact which petitioner cannot ignore on account of her long exposure and experience as a register of deeds, should have impelled petitioner to be more prudent even to the extent of deliberately holding action on the papers submitted to her relative to the estate until she shall have fully satisfied herself that everything was above board.’”
(underscoring supplied) [Alfonso vs. Office of the President, G.R. No. 150091, April 2, 2007]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

7.5. “Indeed, he does not deny that he signed Check No. 00003048009. x x x Petitioner’s signing the check is an indication not only of his awareness of the existence of the special account but also his recognition that his signature could pave the way for the encashment of the check, as it in fact did.”
(underscoring supplied) [Manhit vs. Office of the Ombudsman, G.R. No. 159349, September 7, 2007]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.5. “In sum, petitioner’s signing the check, with full knowledge that it is to be drawn, as it in fact was, from the special account sourced from the donation, and that the proceeds of the check are to be used, as they in fact were, for the procurement of a vehicle, coupled with the fact that the purchase was effected without public bidding, x x x.” (underscoring supplied)

[Manhit vs. Office of the Ombudsman, G.R. No. 159349, September 7, 2007]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

- 7.6. “That it is the duty and responsibility of respondent, as register of deeds, to **direct** and **supervise** the activities of her office can never be overemphasized. Whether respondent exercised prudence and vigilance in discharging her duties, she has not shown.” (underscoring and emphases in the case) [Office of the Ombudsman (Mindanao) vs. Cruzabra, G.R. No. 183507, February 24, 2010]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

- 7.6. “Respondent’s guilt of neglect of duty becomes more pronounced as note is taken of her admitted inaction upon learning of the irregularity. Her justification for such inaction – that to do so would subject her to a charge of falsification – reflects her indifference, to say the least, to her duties and functions.” (underscoring in the case) [Office of the Ombudsman (Mindanao) vs. Cruzabra, G. R. No. 183507, February 24, 2010]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

7.7. “As pointed out in our Decision, records showed it was petitioner who ordered the reconstitution of the PBAC which nullified the previous bidding conducted in December 1991. He further secured the services of the DAP-TEC for technical evaluation and signed the agreement for the said technical assistance when it is already the duty of the PBAC Chairman.” (underscoring supplied) [Verzosa, Jr. vs. Carague, G.R. No. 157838, February 7, 2012]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

7.8. “TESDA did not cite a specific provision of law authorizing such EME, but claimed that its grant had been an ‘institutional practice,’ showing the lack of statutory authority to pay such EME.” [TESDA vs. COA, G.R. No. 204869, March 11, 2014]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.8. “[W]hen the law is clear, there should be no room for interpretation but only its application. If there was any ambiguity in the law, the then Director-General should have sought clarification from DBM and should not have simply relied on his own interpretation, which was self-serving.” [TESDA vs. COA, G.R. No. 204869, March 11, 2014]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

- 7.9. “[A]s Assistant Director of BOE under DPWH, does not exercise purely ministerial duties. His duties entail review and evaluation of documents presented before him for recommending approval. He cannot simply recommend approval of documents without determining compliance with existing law, rules and regulations of the Department.”
(underscoring supplied) [Republic of the Philippines vs. Arias, G.R. No. 188909, September 17, 2014]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision (continuation)

7.9. “While he does not need to personally and physically inspect each and every vehicle subjected to emergency repair and/or purchases, he must ensure that the subject vehicles in fact necessitate repairs through the signature and certification of the end-
Users.” (underscoring supplied) [Republic of the Philippines vs. Arias, G.R. No. 188909, September 17, 2014]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

7.10. “[A]bsent any showing of bad faith and malice, there is a presumption of regularity in the performance of official duties. However, this presumption must fail in the presence of an explicit rule that was violated. x x x since their actions violated an explicit rule in the Landbank of the Philippines’ Manual on Lending Operations.” (underscoring supplied) [Delos Santos vs. Commission on Audit, G.R. No. 198457, August 13, 2013, citing Reyna vs. COA, G.R. No. 167219, February 8, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

7.11. "[T]he blatant failure of the petitioners-approving officers to abide with the provisions of AO 103 and AO 161 overcame the presumption of good faith. The deliberate disregard of these issuances is equivalent to gross negligence amounting to bad faith. Therefore, the petitioners-approving officers are accountable for the refund of the subject incentives which they received.'" (underscoring Supplied) [Velasco et. al. vs. COA, G.R. No. 189774, September 18, 2012 quoted in TESDA vs. COA, G.R. No. 204869, March 11, 2014]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

7. Discipline, Administrative Supervision

7.12. “As to the Ombudsman’s pronouncement in the *fallo* of its decision that petitioners have not been shown to have acted in bad faith and with malice, this will not exculpate them from administrative liability. There is nothing in RA 6713 or its implementing rules that requires a finding of malice or bad faith in the commission of the administrative offense defined under Section 5.” (word in italics in the case; underscoring supplied)
[Bueno vs. Office of the Ombudsman, G.R. No. 191712, September 17, 2014]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

- 8.1. “Section 103. General liability for unlawful expenditures - Expenditures of government funds or uses of government property in violation of law or regulations shall be a personal liability of the official or employee found to be directly responsible therefore.”
(underscoring in the case) [Olague vs. Domingo, G.R. No. 109666, June 20, 2001; Section 52, Chapter 9, Subtitle B, Title 1, Book V, Executive Order (EO) No. 292 s. 1987, the “Administrative Code of 1987,” 25 July 1987; and Section 351, Chapter 4, Title Five, Book II, Republic Act 7160, the “Local Government Code of 1991”, October 10, 1991]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.1. “Although there is nothing in petitioners’ annexes that would show that petitioners themselves personally approved and signed SPCDFI’s loan application, petitioners were the officers directly charged with the power of processing, reviewing and evaluating CMP loan documents.” (underscoring supplied) [Olague vs. Domingo, G.R. No. 109666, June 20, 2001]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.1. “Office Order No. 361 dated 28 September 1989 creating the Task Force on CMP appointed petitioner Olaguer as head of the CMP with the power of **‘processing, review, and evaluation of CMP loan documents.’**”

X X X.” (emphases in the original) [Olaguer vs. Domingo, G.R. No. 109666, June 20, 2001]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.1. “In the exercise of the power to process, review and evaluate CMP loan applications, petitioners had the power to compel submission of documentary requirements x x x Notably, despite non-compliance with the documentary requirements, SPCDFI-AMAKO’s revised loan application which was submitted on October 3, 1989 was approved by the APED on October 5, 1989 -- in a span of only three (3) days.” [Olague vs. Domingo, G.R. No. 109666, June 20, 2001]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.1. “Petitioners also had the power to conduct surveys and ocular inspection on the subject property. x x x Indeed, there is nothing in the records that would show that petitioners conducted an actual physical inspection of the AMAKO site before or even after release of the loan proceeds.” [Olague vs. Domingo, G.R. No. 109666, June 20, 2001]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

8.2. “Clearly, petitioner’s participation in the PBAC does not render her liable for the disallowed amounts. As the solicitor general correctly argued, petitioner had nothing to do with the preparation and the computation of the AAE (now ABC) and, thus, should not have been held liable for the amounts disauthorized during the post-audit.” (underscoring and words in parenthesis supplied) [Suarez vs. COA, G.R. No. 131077, August 7, 1998]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

- 8.3. “Moreover, despite patent and glaring defects in the typewriters which could be determined by a reasonable inspection of the units, petitioner signed the Reports of Inspection that mentioned only that the delivered typewriters met the quantity ordered. The report was silent on the quality of the typewriters.” (underscoring in the case) [Dugayon vs. People of the Philippines, G.R. No. 147333, August 12, 2004]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.3. “Petitioner is an Assistant Regional Director, not the head of office or the final approving authority on whom the *Arias* doctrine is applicable.” [Dugayon vs. People of the Philippines, G.R. No. 147333, August 12, 2004]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

8.4. “Rather, it can be deduced from the flow chart that prior examination of the project by the Inspectorate Team is **necessary** before there can be acceptance or turnover of PSB projects and payment to the contractors concerned.” (emphasis and underscoring in the case) [Leycano vs. Commission on Audit, G.R. No. 154665, February 10, 2006]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

- 8.4. “Thus, petitioner **should have perceived the anomaly** in the existence of Acceptance Reports executed by DECS officials prior to the Inspectorate Team’s assessment of the projects and its issuance of a certificate of inspection.” (underscoring in the case, emphases supplied)
[Leycano vs. Commission on Audit, G.R. No. 154665, February 10, 2006]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.4. “To begin with, when petitioner signed the certificate of inspection, he was acting not in his capacity as treasurer but as a member of the Inspectorate Team. The function of inspecting PSB projects is not among the duties of a treasurer enumerated in Section 470 of the LGC. Since, petitioner was not then acting as a head of office, *Arias* finds no application.” (underscoring in the case) [Leycano vs. Commission on Audit, G.R. No. 154665, February 10, 2006]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

8.5. “In Formal Entry and Internal Revenue Declaration No. 118302, what were mentioned were men’s and ladies’ accessories. However, in the invoice, electronic equipment and appliances such as VHS, Betamax, television and the like were stated.”

[Francisco vs. People of the Philippines, G.R. No. 177430, July 14, 2009; Ojeda vs. People of the Philippines, G.R. No. 178935, July 14, 2009]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.5. “As principal examiner and the superior of Francisco, his duty was to carefully review the evaluation made by his subordinate. This, he miserably failed to do. On the face of the documents, there were admittedly glaring discrepancies and suspicious entries that should have alerted him.” (underscoring supplied)
[Francisco vs. People of the Philippines, G.R. No. 177430, July 14, 2009; Ojeda vs. People of the Philippines, G.R. No. 178935, July 14, 2009]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

8.6. “As a general rule, the testimonies of the police officers who apprehended the accused are accorded full faith and credit because of the presumption that they have performed their duties regularly. But when the performance of their duties is tainted with failure to comply with the procedure and guidelines prescribed, the presumption is effectively destroyed.” (underscoring supplied) [People vs. De Guzman, G.R. No. 186498, March 26, 2010]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

8.7. “The presumption, in other words, obtains only where nothing in the records is suggestive of the fact that the law enforcers involved deviated from the standard conduct of official duty as provided for in the law. Otherwise, where the official act in question is irregular on its face, an adverse presumption arises as a matter of course.”

(underscoring supplied) [People vs. Lorena, G.R. No. 184954, January 10, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

- 8.8. “The essential element of bad faith is evident in Montano’s and Duran’s failure to prepare and submit the required documentation ordinarily attendant to procurement transactions and government expenditures, as mandated by Section 4(6) of P.D. No. 1445, which states that claims against government funds shall be supported by complete documentation.” (underscoring supplied) [Montano vs. People, G.R. No. 188541; Duran, Sr. vs. People of the Philippines, G.R. No. 188556, February 14, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

- 8.8. “x x x that North CAPCOM did not officially receive the ₱10,000,000.00 ASAs issued by the ODC, supposedly intended for the purchase of CCIE.” [Montano vs. People, G.R. No. 188541; Duran, Sr. vs. People of the Philippines, G.R. No. 188556, February 14, 2011]
- 8.8. “x x x that no document was submitted to the PNP Logistics Services relative to the procurement of ₱10 million worth of CCIE for North CAPCOM.” [ibid.]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.8. “x x x that ‘the vouchers and allied documents pertaining to the procurement of Combat Clothing and Individual Equipment in the amount of ₱10,000,000.00 did not pass [his] (the Chief Accountant North CAPCOM) office for appropriate action.’” (word in bracket in the case; words in parenthesis supplied) [Montano vs. People, G.R. No. 188541; Duran, Sr. vs. People of the Philippines, G.R. No. 188556, February 14, 2011]

8.8. “x x x no records pertaining to the purchase of ₱10 million CCIE were forwarded to the COA.” [ibid.]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.8. “The 100 checks were made payable to only 4 enterprises at 25 checks each. This should have sounded alarm bells in the mind of any reasonably judicious accountable officer, such as Duran, to inquire into the veracity of the transaction concerned.” [Montano vs. People, G.R. No. 188541; Duran, Sr. vs. People of the Philippines, G.R. No. 188556, February 14, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.9. “Under Section 106 of P.D. No. 1445, an accountable officer who acts under the direction of a superior officer in paying out or disposing of funds is not exempt from liability unless he notified the superior officer in writing of the illegality of the payment or disposition.” [Montano vs. People, G.R. No.188541 and Duran, Sr. vs. People of the Philippines, G.R. No. 188556, February 14, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

- 8.10. “The [submission] of the previously inexistent document [with the government] subjects the accused-petitioner to the inference that he used it as part of the registration papers. In the absence of a credible and satisfactory explanation of how the document came into being and then filed with the [government agency], the accused is presumed to be the forger[.]’” (words in brackets and italics in the case; underscoring supplied) [Elma vs. Jacobi, G.R. No. 155996, June 27, 2012, quoting Caubang vs. People, G.R. No. 62634, June 26, 1992]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.10. “The extent of authority of a lawyer, when acting on behalf of his client outside of court, is measured by the same test applied to an ordinary agent. x x x Being a mere extension of the personality of the principal (client), the agent’s (lawyer’s) possession is considered that of the principal’s.(underscoring supplied; words in parentheses in the case) [Elma vs. Jacobi, G.R. No. 155996, June 27, 2012]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

- 8.10. “[I]f a person had in his possession (actual or constructive) a falsified document and made use of it, taking advantage of it and/or profiting from such use, the *presumption* that he authored the falsification also applies.”
(words in parenthesis and italics in the case; underscoring supplied)
[Elma vs. Jacobi, G.R. No. 155996, June 27, 2012]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

8.11. “The duties and responsibilities that the occupancy of a public office carry and the degree of relationship of interdependence of the different offices involved here determine the existence of conspiracy where gross inexcusable negligence was the mode of commission of the offense.”

[Jaca vs. People, G.R. No. 166967, January 28, 2013; and Cesa vs. People, G.R. No. 167167, January 28, 2013]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

8.12. “A mere documentary verification should not have sufficed but, instead, an ocular verification on the applicant's offices and manufacturing plants and facilities should have been necessarily done. Although it is not a high policy making position, an evaluator is, nonetheless, a very essential and sensitive one because his superior relies on the result of his evaluation.” (underscoring supplied) [Eijansantos vs Special Presidential Task Force 156, G.R. No. 203696, June 2, 2014]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing (continuation)

8.13. “He should have conducted a *physical* verification/inspection relating to all important information stated therein such as the exact address and physical location of the applicant company’s business office including the true names, background and exact addresses of the applicant’s key officers, as well as those of the suppliers and exporters.” (italics in the case; underscoring supplied) [Eijansantos vs. Special Presidential Task Force 156, G.R. No. 203696, June 2, 2014]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

8. Discipline, Processing

8.14. “Garcia and Luna were the ones who approved the PNP Personnel Payrolls containing the false entries and it was Brizuela who certified that the police personnel listed in the payrolls received their intended CCIE when in fact they did not. Clearly, these are acts of evident bad faith at the least.” [Garcia vs. Sandiganbayan, G.R. No. 197204, March 26, 2014]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

9. Discipline, Review and Compliance

9.1. “Section 7. Authority to Establish Compliance Procedures

The following shall have the authority to establish compliance procedures for the review of statements to determine whether said statements have been properly accomplished.

(a) x x x

(b) In the case of the Executive Department, the heads of departments, offices and agencies insofar as their respective departments, offices and agencies are concerned subject to approval of the Secretary of Justice.

(c) X X X.” (underscoring supplied) [Civil Service Commission (CSC) MC NO. 10, s. 2006, “Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Networth and Disclosure of Business Interests and Financial Connections,” April 17, 2006]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

9. Discipline, Review and Compliance

9.2. **“7. REVIEW AND COMPLIANCE COMMITTEE**

For purposes of submission of the new SALN Form for the year 2012, the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth (SALN) and Disclosure of Business Interests and Financial Connections (CSC Memorandum Circular No. 10, s. 2006), as amended, shall be applied by the government agencies and offices.” (emphases in the original) [Guidelines in Filling Out the SALN Form, Civil Service Commission Memorandum Circular No. 2, s. 2013, “Revised Statement of Assets, Liabilities and Net Worth (SALN) Form, January 24, 2013]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

9. Discipline, Review and Compliance

9.3. “8. SANCTION

1. x x x

2. **Head of Agency.** Any head of agency who shall fail to comply with CSC Memorandum Circular No. 10, s. 2006, in relation to the Review and Compliance Procedure in the Filing and Submission of the SALN Form shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense.” (emphases in the original; underscoring supplied) [Guidelines in Filling Out the SALN Form, Civil Service Commission Memorandum Circular No. 2, s. 2013, “Revised Statement of Assets, Liabilities and Net Worth (SALN) Form, January 24, 2013]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

9. Discipline, Review and Compliance

9.4. ***“Section 3. Ministerial Duty of the Head of Office to Issue Compliance Order.***

*‘Within five (5) days from receipt of the aforementioned list and recommendation, it shall be the ministerial duty of the Head of Office to issue an order requiring those who have incomplete data in their SALNs to correct/ supply the desired information and those who did not file/submit their SALN to comply within a non-extendible period of **thirty (30) days** from receipt of the said Order.’”* (emphases and italics in the original; underscoring supplied) [CSC Memorandum Circular No. 3, s. 2013, “Amendment to the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections (CSC Memorandum Circular No. 10 dated April 17, 2006)]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

9. Discipline, Review and Compliance

9.5 “Section 4. Sanction for Failure to Comply/ Issuance of a Show Cause Order.

X X X

‘Heads of agencies/offices who fail to comply with the provisions of CSC Resolution No. 06-231 dated February 1, 2006, as amended, shall be liable for Simple Neglect of Duty, which shall be punishable by suspension of one (1) month and one (1) day to six (6) months for the first offense, and dismissal from the service for the second offense.’” (emphases and italics in the original) [CSC Memorandum No. 3, s. 2013, “Amendment to the Review and Compliance Procedure in the Filing and Submission of the Statement of Assets, Liabilities and Net Worth and Disclosure of Business Interests and Financial Connections (CSC Memorandum Circular No. 10 dated April 17, 2006)]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

9. Discipline, Review and Compliance

9.6. Internal Procedure

- a) “If a head of office finds that the SALN of a certain subordinate is incomplete or not in the proper form, then the head of office must inform the subordinate concerned and direct him to take corrective action. Unquestionably, it is an internal procedure limited within the office concerned.” [Pleyto vs. PNP-CIDG, G.R. No. 169982, November 23, 2007]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

9. Discipline, Review and Compliance

9.6. Internal Procedure

- b) “But this procedure is an internal office matter. Whether or not the head of office has taken such step with respect to a particular subordinate cannot bar the Office of the Ombudsman from investigating the latter.”

[Carabeo vs. Sandiganbayan, G.R. Nos. 190580-81, February 21, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

9. Discipline, Review and Compliance

9.7. Formal Defects

“The notice and correction referred to in Section 10 are intended merely to ensure that SALN’s are ‘submitted on time, are complete, and are in proper form.’ Obviously, these refer to formal defects in the SALNs. The charges against Carabeo, however, are for falsification of the assets side of his SALNs and for declaring a false net worth.” [Carabeo vs. Sandiganbayan, G.R. Nos. 190580-81, February 21, 2011]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

9. Discipline, Review and Compliance

9.8. For RA 6713

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

X X X.”

[Carabeo vs. Court of Appeals, G.R. Nos. 178000 and 178003, December 4, 2009]

IV. ACCOUNTABILITY OF PUBLIC OFFICERS

9. Discipline, Review and Compliance

9.8. For RA 6713

- b) “Significantly, Carabeo failed to show any requirement under RA 3019 that prior notice of the non-completion of the SALN and its correction precede the filing of charges for violation of its provisions. Neither are these measures needed for the charges of dishonesty and grave misconduct, which Carabeo presently faces.” [Carabeo vs. Court of Appeals, G.R. Nos. 178000 and 178003, December 4, 2009]

Thank You!