



Republic of the Philippines
Supreme Court
Manila

THIRD DIVISION

SUSANA P. BAUZON,

Petitioner,

G.R. No. 233316

Present:

- versus -

LEONEN, J., Chairperson,
HERNANDO,
INTING,

MUNICIPALITY OF
MANGALDAN, PANGASINAN,
Represented by MAYOR BONA
FE DE VERA-PARAYNO,

DELOS SANTOS, and
ROSARIO, JJ.

Respondent.

Promulgated:

November 4, 2020

Mis + DC Batt

X- - - - -X

RESOLUTION

INTING, J.:

No less than the Constitution declares that public office is a public trust. A public servant is expected to exhibit, at all times, the highest degree of honesty and integrity, and is accountable to all those he or she serves. Public officers, specifically those in custody of public funds like herein petitioner, are held to the highest standards of ethical behavior and are expected to uphold the public interest over personal interest at all times. It is in this spirit that this Court conveys its deep disdain for all those whose actions betray the trust and confidence reposed in public officers, and those who attempt to conceal wrongdoing through misdirection and blatantly belated explanations.¹

¹ See *Hallasgo v. Commission on Audit (COA) Regional Office No. X, et al.*, 615 Phil. 577, 580-581 (2009).

This is a Petition for Review on *Certiorari*² filed pursuant to Rule 45 of the Rules of Court seeking to reverse and set aside the Decision³ dated March 20, 2017 and the Resolution⁴ dated July 4, 2017 of the Court of Appeals (CA) in CA-G.R. SP No. 139707. The assailed Decision affirmed the Decision No. 140931⁵ dated December 5, 2014 and the Resolution No. 1500279⁶ dated March 3, 2015 of the Civil Service Commission (CSC) which dismissed Susana P. Bauzon (petitioner) for Grave Misconduct.

The Antecedents

On April 4, 2012, the Office of the Municipal Mayor of Mangaldan, Pangasinan (respondent) received the Audit-Observation Memorandum (AOM) No. Mang. 2012-021 dated February 13, 2012 from the Commission on Audit (COA), Office of the Audit Team Leader, Audit Group E. It stated that the payrolls and other liquidation documents pertaining to the 2011 cash advances of the Assistant Municipal Treasurer amounting to ₱29,362,148.95 were not submitted for post-audit. On April 19, 2012, respondent received another AOM stating its observation that, in the course of its post-audit on the disbursement and payroll accounts, some of the basic requirements in respondent's disbursement process were not complied with.⁷

The COA Regional Office No. 1 then issued several AOM, Notices of Suspension, and Notices of Disallowance against respondent, including the Notices of Disallowance relative to cash advances for the payrolls for the months of January to March 2011, May to December 2011, and January to March 2012. The Notices of Disallowance indicated that Marilyn D. Gonzales (Gonzales), Evelyn L. Bernabe (Bernabe) and petitioner were liable as accountable officer, internal auditor, and the official directly responsible for check preparation, respectively. The folders for disallowed payrolls disclosed that the total amount in obligation requests and payrolls were altered and

² *Rollo*, pp. 24-42.

³ *Id.* at 47-54; penned by Associate Justice Stephen C. Cruz with Associate Justices Jose C. Reyes, Jr. (now a retired member of the Court) and Nina G. Antonio-Valenzuela, concurring.

⁴ *Id.* at 56-57.

⁵ *Id.* at 212-226; signed by Chairman Francisco T. Duque III and Commissioners Robert S. Martinez and Nieves L. Osorio, and attested by Director IV Dolores B. Bonifacio of the Civil Service Commission (CSC).

⁶ *Id.* at 260-267; signed by Commissioners Robert S. Martinez and Nieves L. Osorio, and attested by Director IV Dolores B. Bonifacio of the Civil Service Commission (CSC).

⁷ *Id.* at 48-49.

increased to reflect an incorrect bigger sum. A total of ₱1,959,155.00 was later returned to respondent per Bernabe's letter to the Provincial Auditor dated May 3, 2012 and the official receipts from the municipal government. In the meantime, petitioner and Bernabe appealed before the Office of the Regional Director in San Fernando City, La Union, the various Notices of Disallowance issued by the COA auditors.⁸

On May 15, 2012, then Mayor Herminio A. Romero (Mayor Romero) filed with the Civil Service Commission Regional Office No. I (CSCRO I) a Complaint⁹ for Grave Misconduct and Gross Dishonesty, Disgraceful and Immoral Conduct, and Conduct Prejudicial to the Best Interest of the Service against Helen A. Aquino (Aquino), Gonzales, Bernabe and petitioner.

After preliminary investigation, Atty. Engelbert Anthony D. Unite, Director IV of CSCRO I issued Resolution No. FC-2012-046¹⁰ finding *prima facie* case against Gonzales, Bernabe, and petitioner; while in Decision No. 2012-065, he dismissed the charge against Aquino. The motion for reconsideration of Decision No. 2012-065¹¹ dated August 28, 2012 filed by Mayor Romero was denied for lack of merit through a Resolution No. 12-00047¹² dated September 28, 2012. Formal investigation ensued thereafter.

Ruling of the CSCRO I

On June 26, 2014, the CSCRO I issued Decision No. 14-0066¹³ finding Bernabe, Gonzales, and petitioner guilty of Grave Misconduct and dismissed them from service with all the accessory penalties attached thereto. The decretal portion of the Decision reads:

WHEREFORE, premises considered, Marilyn D. Gonzales, Evelyn L. Bernabe, and Susana P. Bauzon, Assistant Municipal Treasurer, Municipal Accountant, and Municipal Treasurer, respectively, of the Municipal Government of Mangaldan, Pangasinan, are hereby found GUILTY of Grave Misconduct. Accordingly, they are meted the penalty of DISMISSAL with all accessory penalties or inherent disabilities pursuant to the Revised Rules on Administrative Cases in the Civil Service.¹⁴

⁸ *Id.* at 49-50.

⁹ *Id.* at 65-72.

¹⁰ *Id.* at 117-121.

¹¹ *Id.* at 104-106; signed by Director IV Atty. Engelbert Anthony D. Unite of CSC Regional Office No. I (CSCRO I)

¹² *Id.* at 108-115.

¹³ *Id.* at 150-182; signed by Director IV Nelson G. Sarmiento of the CSCRO I.

¹⁴ *Id.* at 182.

The CSCRO I held: that the failure of Bernabe and petitioner to notice, bring out, or do something about the irregularities committed by Gonzales give credence to her admissions and statements in her comment and counter-affidavit; that the disallowed payrolls readily show that the total amount was altered and increased, paving the way for the illegal check padding; that it was unbelievable that Bernabe and petitioner were unable to notice such alterations perpetrated for almost the entire year of 2011 and the early months of 2012;¹⁵ that under the circumstances, Gonzales committed irregularities in the preparation of illegally padded checks, while Bernabe and petitioner showed their acquiescence thereto by failing to perform their duties of safeguarding the finances of respondent; and that such omission was highly inexcusable.¹⁶

Unperturbed, petitioner filed a petition for review before the CSC proper.

Ruling of the CSC

On December 5, 2014, the CSC affirmed¹⁷ Decision No. 14-0066 of the CSCRO I finding substantial evidence to hold petitioner guilty of Grave Misconduct. The pertinent portions thereof state:

Bauzon stated in her Answer that the payrolls prepared by the Office of the Municipal Accountant together with the obligation requests and other supporting documents, were transmitted to the Office of the Treasurer. The Office of the Treasurer then forwards the payrolls to the Office of the Mayor for approval. The approved payrolls were returned to the Office of the Treasurer which prepared the cash advance vouchers and checks. At this point, Bauzon had the duty to verify the amount stated in the cash advance vouchers against the summary of the payrolls to be paid. It must be emphasized that before Bauzon come up with the summary of the payrolls, she also has to examine the payrolls involved and she has all the opportunity to see the alterations in the total amount indicated therein. As Municipal Treasurer, she has the obligation to verify the correctness of such altered amount because it is her primary duty to take custody of and exercise proper management of the funds of the Municipal Government of Mangaldan, Pangasinan. Also, her office is the one directly responsible for the preparation of checks. Thus, Bauzon cannot claim that only Gonzales is the accountable officer for the amount disallowed in audit considering that she has direct supervision over Gonzales, the Assistant Municipal Treasurer.

X X X X

¹⁵ *Id.* at 181.

¹⁶ *Id.* at 182.

¹⁷ See Decision No. 140931 dated December 5, 2014, *id.* at 212-226.



In this case, Bauzon deliberately failed to observe the irregularities committed by Gonzales as admitted by the latter in her Counter-Affidavit and Comment. The disallowed payrolls indisputably show that the total amount was altered and increased that led to the legal padding of checks. As the Municipal Treasurer, Bauzon cannot deny that she has a hand in such alterations perpetrated in several payrolls from 2011 to 2012, taking into consideration that Gonzales is under her direct supervision.¹⁸

Petitioner moved for a reconsideration,¹⁹ but the CSC denied it in Resolution No. 1500279²⁰ dated March 3, 2015. She thus filed a petition for review before the CA.

Ruling of the CA

In the Decision²¹ dated March 20, 2017, the CA affirmed the ruling of the CSC. According to the CA, petitioner's failure to take custody of and exercise proper management of respondent's funds not only constitute violation of Republic Act No. (RA) 7160,²² it likewise reflects poorly on her capacity as Municipal Treasurer. Despite the knowledge of her duties and responsibilities, she failed to properly exercise the duties of her office. The CA discussed:

As treasurer of the municipality, Bauzon should perform her responsibilities diligently, faithfully, and efficiently. Bauzon should exercise the highest degree of care over the custody, management, and disbursement of municipal funds. Even if Bauzon may have justified that, as part of their standard operating procedures, and before she signs a check for a cash advance voucher, the corresponding cash advance vouchers upon which checks are based have passed several other offices; still, Bauzon cannot discount the fact that she failed to diligently verify the correctness of the amounts indicated therein. Considering that Bauzon has a duty to exercise proper management of the municipal funds and that it is her office which is directly and ultimately responsible for the preparation of the checks (and not to mention the amount of money involved), the sum-total of evidence clearly shows that Bauzon took a light stance of such responsibilities and, in the process, flagrantly disregarded established rules. Her grave misconduct paved the way for the commission of

¹⁸ *Id.* at 222, 225.

¹⁹ See Motion for Reconsideration, *id.* at 227-252.

²⁰ *Id.* at 260-267.

²¹ *Id.* at 47-54.

²² Local Government Code of 1991.

more fraud against and consequent damage to, the Municipality of Mangaldan.

x x x x

We are not convinced that Bauzon's responsibilities can so easily be shifted to her subordinates because of the system she had instituted for the efficient management of cash disbursement in the Treasurer's Office. Notwithstanding such system of apportioning the tasks in Treasurer's Office, it should be noted that Bauzon remained to be the head of such office. Hence, Bauzon's subordinates remained under her direct supervision and control. As discussed elsewhere, Bauzon's failure to ensure the correctness of the amounts indicated by her subordinates in the documents she signs demonstrates her wanton and deliberate disregard for the demands of public service.²³

Undaunted, petitioner filed a Motion for Reconsideration,²⁴ but the CA denied it in a Resolution²⁵ dated July 4, 2017.

Hence, this petition for review filed by petitioner arguing that respondent failed to discharge its burden of proving the fact that she committed the acts complained of.

In its Comment²⁶ on the other hand, respondent argues that the liability of petitioner was duly established by substantial evidence, both testimonial and documentary. It prays that the subject petition be dismissed for being patently dilatory and unmeritorious.²⁷

The Issues

I.

WHETHER THE CA COMMITTED REVERSIBLE ERROR IN AFFIRMING DECISION NO. 14-0066 DATED DECEMBER 5, 2014 AND RESOLUTION NO. 1500279 DATED MARCH 23, 2015 OF THE CSC; AND

²³ *Rollo*, pp. 51-52.

²⁴ *Id.* at 60-64.

²⁵ *Id.* at 56-57.

²⁶ *Id.* at 423-425.

²⁷ *Id.* at 424.

II.

WHETHER THE CA ERRED IN FINDING AND HOLDING THAT PETITIONER IS GUILTY OF GRAVE MISCONDUCT.

Ruling of the Court

The petition lacks merit.

Primarily, the grounds raised by petitioner regarding the appreciation of the evidence by the CSC and the CA are inevitably questions of fact which are beyond the ambit of the Court's jurisdiction in a petition for review on *certiorari*. It is not the Court's task to go over the proofs presented before CSC and the CA to ascertain if they were appreciated and weighed correctly, most especially when, as in this case, the CA and the CSC were uniform in their findings and conclusions.²⁸ Although it is widely held that this rule of limited jurisdiction admits of exceptions, none exists or is even alleged as existing, in the present case.

Misconduct generally means wrongful, improper or unlawful conduct motivated by a premeditated, obstinate or intentional purpose. It is a transgression of some established and definite rule of action, a forbidden act, a dereliction of duty. Qualified by the term "gross", it means conduct that is "out of all measure beyond allowance; flagrant; shameful; such conduct as is not to be excused."²⁹

The evidence on record demonstrates a pattern of negligence and gross misconduct on the part of the petitioner that fully satisfies the standard of substantial evidence. Substantial evidence is such amount of relevant evidence that a reasonable mind might accept as adequate to support a conclusion. In the case at bench, as the CA pointed out, petitioner's failure to take proper custody of and exercise proper management of the funds of the Municipality of Mangaldan not only

²⁸ *Dumduma v. Civil Service Commission*, 674 Phil. 257, 267 (2011), citing *Bacasasar v. Civil Service Commission*, G.R. No. 180853, January 20, 2009, 576 SCRA 787, 794.

²⁹ *Hallasgo v. Commission on Audit Regional Office No. X, et al.*, *supra* note 1 at 591, citing *Rodriguez v. Eugenio*, 550 Phil. 78, 93-94 (2007) and *Malabanan v. Metrillo*, 568 Phil. 1, 7 (2008).

constitute violation of applicable laws,³⁰ but also reflect poorly on the government. Indeed, her omission provided ripe opportunity for fraud and corruption.

This is not the first time that a government employee was dismissed from service for Gross Misconduct.

In *Gonzales v. Civil Service Commission*,³¹ the Court dismissed petitioner Carlos R. Gonzales (petitioner Gonzales) on the ground of his dishonesty and gross misconduct. Through their gunner, petitioner Gonzales and the branch manager of Casino Filipino-Davao City violated the table and time limits of Philippine Amusement and Gaming Corporation (PAGCOR) officers. Petitioner Gonzales accompanied one Quintin Llorente to the treasury window as an alleged applicant for accommodation of checks despite knowing that the true applicant was a certain Castillo who only had ₱20,000.00 in her bank account. Petitioner Gonzales facilitated the accommodation of the checks by making it appear that the checks had the clearance of the proper officers. But even assuming that he had the authority to make such facilitation, he could not have validly done it since he was not on official duty at that time. His acts, the Court held, constituted fraud or deceit. He deliberately flouted the rule of law, standards of

³⁰ *Id.* at 592 Such laws include:

Section 344 of Republic Act No. 7160, which provides that no money shall be disbursed unless the local budget officer certifies to the existence of the appropriation that has been legally made for the purpose, the local accountant has obligated said appropriation, and the local treasurer certifies to the availability of the funds for the purpose.

Section 69 of Presidential Decree No. 1445, which provides that public officers authorized to receive and collect money arising from taxes, revenues, or receipts of any kind shall remit intact the full amounts so received and collected by them to the treasurer of the agency concerned and credited to the particular accounts to which the said money belong.

Section 89 of Presidential Decree No. 1445, which provides that no cash advance shall be given unless for a legally authorized public purpose. A cash advance shall be reported on and liquidated as soon as the purpose for which it was given has been served. No additional cash advance shall be allowed to any official or employee unless the previous cash advance given to him is first settled or a proper accounting thereof is made.

COA-MOF Joint Memorandum Circular No. 2-81 dated 15 October 1981 provides that cash advances shall be granted only to duly designated paymaster, property officers, and supply officers of the local government unit concerned, for the payment of salaries and wages and other petty operating expenses, except when the grant of the cash advance is authorized by special law or competent authority, or is extremely necessary as determined by the chief executive and/or the heads of offices of the local government unit, as hereinafter provided. In no case shall the Treasurer or his cashier be granted a cash advance under his own accountability except for his foreign travel or such other official purpose as the ministry of finance may authorize. (Underscoring in the original.)

³¹ 524 Phil. 271 (2006).

behavior, and established procedures. He even used his influence and position for his own benefit and to the prejudice of PAGCOR. As such, he was correctly held liable for dishonesty and gross misconduct.

Similarly, in *Civil Service Commission v. Almojuela*,³² in consenting to a prisoner's escape, the Court found SJO2 Arlic Almojuela guilty of gross misconduct in the performance of his duties as Senior Jail Officer II. Thus:

We find SJO2 Almojuela guilty of gross misconduct in the performance of his duties as Senior Jail Officer II. Misconduct has been defined as "a transgression of some established and definite rule of action, more particularly, unlawful behavior or gross negligence by a public officer." Misconduct becomes grave if it "involves any of the additional elements of corruption, willful intent to violate the law or to disregard established rules, which must be established by substantial evidence." In SJO2 Almojuela's case, we hold it established by substantial evidence that he consented to Lao's escape from the Makati City Jail. Thus, there was willful violation of his duty as Senior Jail Officer II to oversee the jail compound's security, rendering him liable for gross misconduct.³³

Still, in *Hallasgo v. Commission on Audit (COA) Regional Office No. X, et al.*,³⁴ petitioner therein Gloria G. Hallasgo (petitioner Hallasgo), Municipal Treasurer of Damulog, Bukidnon was accused of unauthorized withdrawal of monies of the public treasury amounting to malversation of public funds. She was liable for the following acts: (1) making unrecorded withdrawals from the municipality's bank account totaling ₱360,000.00 without the required supporting documents; and (2) failing to liquidate cash advances despite the lapse of over a year in the amount of ₱171,256.00. The Court was unconvinced that the anomalies complained of are the result of mere inadvertence, or that responsibility can so easily be shifted by petitioner Hallasgo to her subordinates. In contrast, petitioner Hallasgo's actions demonstrate her wanton and deliberate disregard for the demands of public service. Her failure to ensure that disbursements are properly documented or that cash advances granted to her are properly and timely liquidated certainly deserves administrative sanction. The Court held:

It bears stressing that petitioner never bothered to explain what took place with respect to the funds subject of LBP Check Nos. 15627907 (for ₱350,000.00) and 15627921 (for ₱380,000.00). In stark

³² 707 Phil. 420 (2013).

³³ *Id.* at 451. Citations omitted.

³⁴ *Hallasgo v. Commission on Audit (COA) Regional Office No. X, et al.*, *supra* note 1.

contrast with the staunch defense she launched for other matters, she never thought to account for these checks, whether before the Office of the Ombudsman, the CA, or this Court. She cannot abdicate responsibility for the checks by claiming that it was the audit team's duty to undertake forensic analysis to uncover how these funds were spent. Rather, as treasurer, she should have deposited the funds as she was tasked to do, and subsequently accounted for the use of said funds.

All these collectively constitute gross misconduct. Pursuant to Section 52, Rule IV of the Civil Service Rules, gross misconduct is a grave offense punishable with dismissal for the first offense, without prejudice to the Ombudsman's right to file the appropriate criminal case against the petitioner or other responsible individuals. We are, of course, aware that in several administrative cases, this Court has refrained from strictly imposing the penalties provided by the law, in light of mitigating factors such as the offending employee's length of service, acknowledgment of his or her infractions and feeling of remorse, family circumstances, advanced age, and other equitable considerations. However, we find that petitioner's recalcitrant refusal to explain the use (or misuse) of the more than ₱700,000.00 in cash placed in her possession makes her unworthy of such humanitarian consideration, and merits the most serious penalty provided by law.³⁵

The same principle applies here.

As treasurer of the municipality, petitioner was charged with the responsibility to verify the correctness of the checks submitted to her office for signature.³⁶ Given the huge amounts that she is handling, it

³⁵ *Id.* at 593-594. Citations omitted.

³⁶ Under Section 470(d) of Republic Act No. 7160 or the Local Government Code of 1991, the Treasurer shall have the following duties:

SECTION 470. *Appointment, Qualifications, Powers, and Duties.* — x x x

x x x x

(d) The treasurer shall take charge of the treasury office, perform the duties provided for under Book II of this Code, and shall:

- (1) Advise the governor or mayor, as the case may be, the sanggunian, and other local government and national officials concerned regarding disposition of local government funds, and on such other matters relative to public finance;
- (2) Take custody and exercise proper management of the funds of the local government unit concerned;
- (3) Take charge of the disbursement of all local government funds and such other funds the custody of which may be entrusted to him by law or other competent authority;
- (4) Inspect private commercial and industrial establishments within the jurisdiction of the local government unit concerned in relation to the implementation of tax ordinances, pursuant to the provisions under Book II of this Code;
- (5) Maintain and update the tax information system of the local government unit;
- (6) In the case of the provincial treasurer, exercise technical supervision over all treasury offices of component cities and municipalities; and

behooves upon her to exercise the highest degree of care over the custody, management, and disbursement of municipal funds. There is a tremendous difference between the degree of responsibility, care, and trustworthiness expected of a clerk or ordinary employee in the bureaucracy and that required of bank managers, cashiers, finance officers, and other officials directly handling large sums of money and properties.³⁷ Even if petitioner offered her justifications, it is worthy to note that these explanations were belatedly done, effected only after the COA Regional Office No. 1 issued several AOM, Notices of Suspension, and Notices of Disallowance. Interestingly, she did not refute the alterations in the payroll; instead, she merely denied any participation thereto. The CSCRO I aptly observed:

Respondent Bauzon likewise claims that she is not aware of the payroll alterations committed by respondent Gonzales. In Bauzon's answer, she stated that she merely verifies the amount stated in the cash advance vouchers prepared by Gonzales against the summary of the payrolls to be paid. Bauzon's statement is unacceptable as well. For her to arrive at the summary of the payrolls, she also necessarily has to examine the payrolls involved and she could have easily seen the alterations in the total amount therein. She could have verified the correctness of such altered amounts especially considering that she has a duty to exercise proper management of the municipal funds and that it is her office which is directly responsible for the preparation of checks.

The failure of respondents Bernabe and Bauzon to notice, bring out, or do something about the irregularities committed by respondent Gonzales gives credence to the latter's statements and admissions in her comment and counter-affidavit. The disallowed payrolls readily show that the total amount was altered and increased, paving the way for the illegal check padding. This Office finds it hard to believe that respondents Bernabe and Bauzon were not able to notice such alterations perpetrated in several payrolls for almost every month in 2011 and the early months of 2012. This Office is more convinced that said respondents knew of the irregularities committed by Gonzales but simply closed their eyes. In effect, they acquiesced to such irregularities committed by Gonzales.

The Notices of Disallowances, Disallowed Payrolls, and Gonzales' admissions coupled with the peculiar circumstances discussed above are more than substantial evidence to support the allegations in the formal charge.³⁸

(e) Exercise such other powers and perform such other duties and functions as may be prescribed by law or ordinance.

³⁷ *Echano, Jr. v. Toledo*, 645 Phil. 97, 101 (2010), citing *Al-Amanah Islamic Investment Bank of the Phils. v. CSC*, 284 Phil. 92, 104-105 (1992).

³⁸ *Rollo*, p. 181.


In sum, petitioner cannot discount the fact that she failed to diligently verify the correctness of the amounts indicated in the cash advance vouchers and checks that passed her office. She took lightly her duty to exercise proper management of the municipal funds.³⁹

The Court is also not convinced that the irregularities complained of are the result of mere inadvertence, or that petitioner's liability can easily be shifted to her subordinates. Notwithstanding her system of apportioning the tasks, petitioner remained to be the head of her office. Needless to say, her subordinates remained under her direct supervision and control.⁴⁰

Under Section 52, Rule IV of the Revised Rules on Administrative Cases in the Civil Service, Gross Misconduct is a grave offense punishable with dismissal for the first offense, without prejudice to the Ombudsman's right to file the appropriate criminal case against the petitioner or other responsible individuals.

WHEREFORE, the petition is **DENIED**. The Decision dated March 20, 2017 and the Resolution dated July 4, 2017 of the Court of Appeals in CA-G.R. SP No. 139707 are **AFFIRMED**. Petitioner Susana P. Bauzon is hereby found **GUILTY** of **GRAVE MISCONDUCT** and is ordered **DISMISSED** from service with forfeiture of all retirement benefits except accrued leave credits, with prejudice to re-employment in any branch or instrumentality of the government, including government-owned and -controlled corporations.

SO ORDERED.

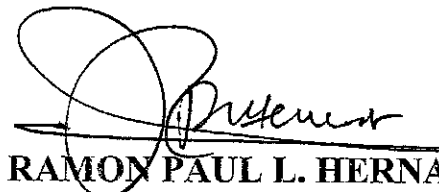

HENRI JEAN PAUL B. INTING
Associate Justice

³⁹ *Id.* at 52.

⁴⁰ *Id.*

WE CONCUR:


MARVIC M.V.F. LEONEN
Associate justice
Chairperson


RAMON PAUL L. HERNANDO
Associate Justice


EDGARDO L. DELOS SANTOS
Associate Justice


RICARDO R. ROSARIO
Associate Justice

ATTESTATION

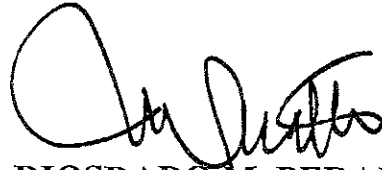
I attest that the conclusions in the above Resolution had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.


MARVIC M.V.F. LEONEN
Associate Justice
Chairperson



CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, I certify that the conclusions in the above Resolution had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.



DIOSDADO M. PERALTA
Chief Justice

