



Republic of the Philippines
Supreme Court
Manila

SPECIAL FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff-appellee,

G.R. No. 248652

Present:

CAGUIOA,
Chairperson,
ZALAMEDA,
GAERLAN,
DIMAAMPAO, and
KHO, JR., *JJ.*

- versus -

ANTONIO M. TALAUE,
Accused-appellant.

Promulgated:

JUN 19 2024

X-----X

J. Gaerlan-X

RESOLUTION

GAERLAN, J.:

For resolution are the Motion for Reconsideration¹ dated March 3, 2021, the Motion for Leave of Court to File and Admit Supplement to Appellant's Motion for Reconsideration² dated April 22, 2022, and the corresponding Supplement to Appellant's Motion for Reconsideration (of the January 12, 2021 Decision),³ likewise dated April 22, 2022, all filed by accused-appellant Antonio M. Talaue (Talaue), assailing the Court's earlier Decision⁴ dated January 12, 2021.

¹ *Rollo*, pp. 128–137.

² *Id.* at 150–153.

³ *Id.* at 154–193.

⁴ *Id.* at 106–127. Penned by Chief Justice Diosdado M. Peralta (retired) and concurred in by Associate Justices Alfredo Benjamin S. Caguioa, Rosmari D. Carandang (retired), Rodil V. Zalameda, and Samuel H. Gaerlan.

In said Decision, the Court denied Talaue's appeal from the Decision⁵ dated March 15, 2019 and the Resolution⁶ dated July 19, 2019 of the Sandiganbayan in Criminal Case No. SB-11-CRM-0120, finding him guilty beyond reasonable doubt of violation of Section 52(g)⁷ in relation to Section 6(b)⁸ of Republic Act No. 8291,⁹ otherwise known as the Government Service Insurance System (GSIS) Act of 1997.

Antecedents

Talaue, along with Efren C. Guiyab (Guiyab) and Florante A. Galasinao (Galasinao), was indicted by virtue of an Information¹⁰ dated June 9, 2010, the accusatory portion of which reading as follows:

That on or about 01 March 2006, or sometime prior or subsequent thereto, in Sto. Tomas, Isabela, Philippines, and within the jurisdiction of this Honorable Court, the accused, public officers, being then the Municipal Mayor, the Municipal Treasurer, and the Municipal Accountant, respectively, and as such has the legal obligation to timely remit to the Government Service Insurance System (GSIS) the GSIS premium contributions of the employees of the Municipal Government of Sto. Tomas, Isabela did there and then willfully, unlawfully, and criminally, fail to remit the said GSIS premiums, with an aggregate amount of [PHP] **22,436,546.10**, for the period 01 January 1997 to 31 January 2004 within thirty (30) days from the date on which payment thereof has become due and demandable, to the damage and prejudice of the municipal employees.

CONTRARY TO LAW.¹¹

⁵ *Id.* at 3–19. Penned by Associate Justice Michael Frederick L. Musngi and concurred in by Associate Justices Oscar C. Herrera, Jr. and Lorifel L. Pahimna of the Second Division of the Sandiganbayan.

⁶ *Id.* at 20–25.

⁷ SECTION 52. *Penalty.* — . . .

. . . .

(g) The heads of the offices of the national government, its political subdivisions, branches, agencies and instrumentalities, including government-owned or controlled corporations and government financial institutions, and the personnel of such offices who are involved in the collection of premium contributions, loan amortization and other accounts due the GSIS who shall fail, refuse or delay the payment, turnover, remittance or delivery of such accounts to the GSIS within thirty (30) days from the time that the same shall have been due and demandable shall, upon conviction by final judgment, suffer the penalties of imprisonment of not less than one (1) year nor more than five (5) years and a fine of not less than Ten thousand pesos (PHP 10,000.00) nor more than Twenty thousand pesos (PHP 20,000.00), and in addition shall suffer absolute perpetual disqualification from holding public office and from practicing any profession or calling licensed by the government.

⁸ SECTION 6. *Collection and Remittance of Contributions.* — . . .

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

⁹ Signed into law by former President Fidel V. Ramos on May 30, 1997.

¹⁰ Sandiganbayan *rollo*, vol. 1, pp. 1–2.

¹¹ *Id.*

Talaue and Galasinao filed a Motion to Quash¹² dated September 12, 2011, alleging that it was the Metropolitan Trial Court, not the Sandiganbayan, which had jurisdiction over the case, especially considering that he was no longer Municipal Mayor at the time and none of the accused were occupying a government position classified as Salary Grade 27 and above. The said motion was denied by the Sandiganbayan in its Resolution¹³ dated February 27, 2015. Thus, the court *a quo* proceeded with the arraignment of Talaue, Guiyab, and Galasinao who, while being assisted by their respective counsels, each entered a plea of not guilty. Then, pre-trial¹⁴ ensued, followed by trial on the merits.

Evidence for the prosecution

Talaue served as Mayor of the Municipality of Sto. Tomas, Province of Isabela, from 1988 to 1998 and from 2001 to 2010. Guiyab and Galasinao were the Municipal Treasurer and the Municipal Accountant, respectively, of the said municipality.

In a demand letter¹⁵ dated September 19, 2003, the GSIS informed Talaue that the Municipality of Sto. Tomas failed to remit the Social Insurance Contributions of its employees between 1997 and 2003. The unpaid premium collectibles, including interest, totaled PHP 12,071,451.22. Similar notices dated August 2, 2004,¹⁶ February 14, 2005,¹⁷ and March 1, 2006¹⁸ were sent by GSIS to Talaue.

The failure of the Municipality of Sto. Tomas to pay the GSIS constrained the latter to institute a case for Collection of Sum of Money and Damages before Branch 118 of the Regional Trial Court (RTC) of Pasay City, docketed as Civil Case No. 06-0407-CFM.

On January 7, 2009, the RTC issued a Decision¹⁹ based on a 2008 Memorandum of Agreement (MOA) between the GSIS and the Municipality of Sto. Tomas as represented by Talaue. The said MOA, which was incorporated in the RTC Decision in its entirety, set the liability of the Municipality of Sto. Tomas to PHP 25,444,429.92, payable within 10 years.

¹² *Id.* at 114–118.

¹³ *Id.* at 197–204. Penned by Associate Justice Napoleon E. Inoturan and concurred in by Associate Justices Teresita V. Diaz-Baldos and Oscar C. Herrera, Jr. of the Special Second Division of the Sandiganbayan.

¹⁴ Sandiganbayan *rollo*, vol. 2, pp. 147–165. The Pre-Trial Order dated October 6, 2017 was signed by Associate Justices Oscar C. Herrera, Jr., Michael Frederick L. Musngi, and Efren N. Dela Cruz of the Second Division of the Sandiganbayan.

¹⁵ *Id.* at 208–209.

¹⁶ *Id.* at 196–198.

¹⁷ *Id.* at 199–200.

¹⁸ *Id.* at 193–195.

¹⁹ *Id.* at 213–222. Rendered by Judge Pedro B. Corales (now an Associate Justice of the Court of Appeals).

Later, in a letter²⁰ dated October 27, 2016, denominated as Notice on Past Due Compulsory Premiums, the GSIS informed Talaue that the Municipality of Sto. Tomas had not paid the arrearages on its premiums which amounted to PHP 22,436,546.10.

Meanwhile, in a Complaint-Affidavit²¹ dated September 4, 2005, Leighton R. Siazon, Chief Legal Counsel of the GSIS, charged Talaue, Guiyab, and Galasinao with violation of Republic Act No. 8291 before the Office of the Ombudsman. A similar Affidavit-Complaint²² dated July 26, 2006 was also filed by Mateo G. Malabug, a Municipal Councilor of the Municipality of Sto. Tomas.

By virtue of the Office of the Ombudsman's Consolidated Resolution²³ dated June 9, 2010, Talaue, Guiyab, and Galasinao were formally charged with violation of Section 52(g) in relation to Section 6(b) of Republic Act No. 8291.

In a Manifestation with Omnibus Motion²⁴ dated April 10, 2018, the Sandiganbayan was informed of Guiyab's passing on March 22, 2018.²⁵ Thus, the charge against him was dismissed,²⁶ while the case proceeded against Talaue and Galasinao.

Evidence for the defense

Professing innocence, Talaue contended in his Judicial Affidavit²⁷ dated June 27, 2018 that prior to the year 1997, the usual practice was that the Department of Budget and Management (DBM) would withhold funds from the municipality's budget which, in turn, would be applied as payment of the latter's obligations such as the GSIS premium contributions in question. Talaue likewise asserted that the DBM's withholding of the amount of PHP 5,000,000.00 from the municipality's budget for the year 1997 led him to believe that the same would be used to cover remittances to the GSIS. However, the DBM did not do so, resulting in fiscal problems for the municipality.

²⁰ *Id.* at 202–204.

²¹ *Id.* at 18–19.

²² *Id.* at 16–17.

²³ *Id.* at 4–15. The Consolidated Resolution was signed by Maria Melinda S. Mananghaya, Graft Investigation and Prosecution Officer I, recommended for approval by Mark E. Jalandoni, Deputy Ombudsman for Luzon, and, ultimately, approved by Acting Ombudsman Orlando C. Casimiro.

²⁴ Sandiganbayan *rollo*, vol. 2, pp.176–179.

²⁵ *Id.* at 180. Certificate of Death.

²⁶ *Id.* at 183. Order dated April 19, 2018.

²⁷ *Id.* at 258–266.

Talaue instructed Guiyab, the Municipal Treasurer at that time, to reconcile the municipality's accounts. He was unable to ascertain Guiyab's compliance because his term as Municipal Mayor ended in 1998. When he returned to office in 2001, he discovered that Guiyab did not address the issue with the GSIS.

Talaue also contended that the 2008 MOA converted the municipality's obligation into a loan. In particular, Paragraph 5.1 of the said document reads as follows:

5.1. Remitting Agency. The total or restructured obligation under this Agreement assumed by the MUNICIPALITY OF SANTO TOMAS shall be treated as a loan granted to MUNICIPALITY OF SANTO TOMAS as the remitting agency upon the signing hereof.²⁸

Hence, he asserted that he could not be charged for violation of Section 52(g) in relation to Section 6(b) of Republic Act No. 8291. Too, prescinding from Paragraph 6.4²⁹ of the 2008 MOA, an outstanding loan cannot be the basis for any criminal liability.

On the other hand, in his Judicial Affidavit³⁰ dated June 18, 2018, Galasinao insisted that as Municipal Accountant, he was not specifically mandated by law to remit the GSIS contributions of the employees of the municipality. His participation is limited to computing the deductions from the employees' monthly salary and preparing the disbursement vouchers, expenditure reports, and other related documents for the GSIS contributions and remittances. His participation stops at the moment of his endorsement of these documents to the Municipal Treasurer.

The Ruling of the Sandiganbayan

On March 15, 2019, the Sandiganbayan issued a Decision³¹ acquitting Galasinao but convicting Talaue.

The Sandiganbayan ruled that Galasinao cannot be held liable for the crime charged because based on Section 474(b)³² of the Local Government

²⁸ *Id.* at 219.

²⁹ *Id.* at 220. The said paragraph reads:

6.4. Completeness of the Agreement. This Agreement replaces and supersedes any understanding, communication and representation whether verbal or written, between the parties.

³⁰ *Id.* at 251–256.

³¹ *Rollo*, pp. 3–19.

³² Incorrectly cited as Section 473 in the Sandiganbayan Decision. Section 474(b) reads:
SECTION 474. *Qualifications, Powers and Duties.*— . . .

. . . .

Code of 1991,³³ as amended, the remittance or payment of the GSIS premium contributions is not among his list of functions and duties as Municipal Accountant. Moreover, the Information did not allege that Galasinao conspired with Talaue, and neither was there any evidence presented for such purpose.

As for the finding of guilt rendered against Talaue, the Sandiganbayan found that he was in the wrong for trying to put all the blame on Guiyab. Moreover, the non-remittance of the GSIS premium contributions is *malum prohibitum*. Talaue cannot hide behind the 2008 MOA because the conversion of the outstanding premium contributions into a loan did not result in the extinguishment of his criminal liability.

Accordingly, the Sandiganbayan decreed:

WHEREFORE, premises considered, the Court finds accused Antonio M. Talaue **GUILTY** beyond reasonable doubt of violation of Section 52(g) in relation to Section 6(b) of Republic Act No. 8291. He is hereby sentenced to suffer an indeterminate penalty of imprisonment ranging from three (3) years as minimum to five (5) years as maximum, and to pay a fine of Twenty Thousand Pesos [PHP] 20,000.00). He shall further suffer the penalty of absolute perpetual disqualification from holding public office and from practicing any profession or calling licensed by the Government.

(b) The accountant shall take charge of both the accounting and internal audit services of the local government unit concerned and shall:

- (1) Install and maintain an internal audit system in the local government unit concerned;
- (2) Prepare and submit financial statements to the governor or mayor, as the case may be, and to the sanggunian concerned;
- (3) Apprise the sanggunian and other local government officials on the financial condition and operations of the local government unit concerned;
- (4) Certify to the availability of budgetary allotment to which expenditures and obligations may be properly charged;
- (5) Review supporting documents before preparation of vouchers to determine completeness of requirements;
- (6) Prepare statements of cash advances, liquidation, salaries, allowances, reimbursements and remittances pertaining to the local government unit;
- (7) Prepare statements of journal vouchers and liquidation of the same and other adjustments related thereto;
- (8) Post individual disbursements to the subsidiary ledger and index cards;
- (9) Maintain individual ledgers for officials and employees of the local government unit pertaining to payrolls and deductions;
- (10) Record and post in index cards details of purchased furniture, fixtures, and equipment, including disposal thereof, if any;
- (11) Account for all issued requests for obligations and maintain and keep all records and reports related thereto;
- (12) Prepare journals and the analysis of obligations and maintain and keep all records and reports related thereto; and
- (13) Exercise such other powers and perform such other duties and functions as may be provided by law or ordinance.

³³ Signed into law by former President Corazon C. Aquino on October 10, 1991.

Accused Florante A. Galasinao, on the other hand, is hereby **ACQUITTED** on reasonable doubt. The property or cash bonds posted by accused Galasinao for his provisional liberty is ordered returned, subject to the usual accounting and auditing procedures. The Hold Departure Order issued against him is ordered **LIFTED**.

SO ORDERED.³⁴

Talaue's Motion for Reconsideration³⁵ dated March 27, 2019 and Supplement to Motion for Reconsideration³⁶ dated April 22, 2019 were denied by the Sandiganbayan in its Resolution³⁷ dated July 19, 2019.

Undaunted, Talaue sought refuge to this Court by interposing an appeal.³⁸

Talaue's Appeal

In his Appellant's Brief³⁹ dated January 22, 2020, Talaue excoriated the Sandiganbayan's judgment of conviction and argued, *inter alia*, that notwithstanding the pronouncement that the crime involved in this case is *malum prohibitum*, the prosecution still failed to discharge its burden of showing that the inability to remit the GSIS premium contributions was intentional; that the exact amount of unremitted contributions was uncertain because no reconciliation was ever conducted to determine the same; that having relied in good faith that his subordinates would facilitate the remittance of the municipality's obligations to the GSIS, the doctrines laid down in *Arias v. Sandiganbayan*⁴⁰ and in *Magsuci v. Sandiganbayan*⁴¹ dictate that he must be exculpated from liability; and that, at any rate, the accessory penalty of perpetual disqualification from holding public office, in the absence of any finding of grave misconduct on his part, is unconstitutional.

In its Appellee's Brief⁴² dated June 10, 2020, the Office of the Special Prosecutor (OSP) countermanded, among others, that by interposing an ordinary appeal instead of a Petition for Review on *Certiorari* under Rule 45 of the Rules of Court, Talaue availed of the wrong remedy; that, as such, the issuances of the Sandiganbayan had attained finality; that Talaue's guilt has been fully established by the prosecution, especially considering the fact that

³⁴ *Rollo*, pp. 17–18.

³⁵ Sandiganbayan *rollo*, vol. 2, pp. 357–366.

³⁶ *Id.* at 381–384.

³⁷ *Rollo*, pp. 20–25.

³⁸ *Id.* at 26–28, Notice of Appeal dated July 30, 2019.

³⁹ *Id.* at 43–61.

⁴⁰ 259 Phil. 794 (1989) [Per J. Gutierrez, Jr., *En Banc*].

⁴¹ 310 Phil. 14 (1995) [Per J. Vitug, *En Banc*].

⁴² *Rollo*, pp. 68–99.

the crime involved is *malum prohibitum*; and that the *Arias* and *Magsuci* doctrines are inapplicable in this case, it appearing that Talaue did not do anything aside from merely giving instructions to Guiyab.

The Assailed January 12, 2021 Decision

On January 12, 2021, the Court rendered a Decision⁴³ denying Talaue's appeal. While the Court ruled that Talaue, availed of the correct mode of appeal, the circumstances obtaining in the instant case do not support his plea for acquittal.

In rejecting the contentions put forth by Talaue, the Court ratiocinated that because the crime subject of the instant case is *malum prohibitum*, it was incumbent upon him to take "drastic measures to rectify the situation and demand accountability"⁴⁴ and prove that he was not nonchalant in complying with his legal obligation to remit the GSIS contributions of the municipality's employees on time; that the blanket claim that the municipality did not have enough funds to remit the said GSIS contributions was insufficient and unsubstantiated; that the 2008 MOA only finds relevance with respect to Talaue's civil liability for damages, not his criminal liability; and that Talaue cannot rely on the *Arias* and *Magsuci* doctrines because he did not even file charges against Guiyab for the latter's failure to facilitate the remittance of the outstanding contributions to GSIS.

Hence, the present recourse.

Arguments

In favor of Talaue

In the instant Motion for Reconsideration,⁴⁵ Talaue asserts, *inter alia*, that the imposition of the penalty of perpetual disqualification from public office is unconstitutional in the absence of any finding that he committed grave misconduct or any such administrative offense; that Section 52(g) of Republic Act No. 8291 is a bill of attainder for penalizing him with perpetual disqualification without any ill motive or malice on his part being proven by the prosecution; that contrary to the findings of the Sandiganbayan, he exerted efforts to settle the municipality's obligations with the GSIS; that the prosecution failed to prove that the nonpayment of the GSIS contributions in question was not without justifiable cause; and that the facts do not support

⁴³ *Id.* at 106–127.

⁴⁴ *Id.* at 123.

⁴⁵ *Id.* at 128–137.

the charge in the Information that he failed to remit said GSIS contributions for the entire period of January 1997 to January 2004, in view of the fact that he was not the Municipal Mayor between July 1, 1998 and June 30, 2001.

Thereafter, in his Supplement to Appellant's Motion for Reconsideration (of the January 12, 2021 Decision),⁴⁶ Talaue further contended that the Information against him is defective because it failed to completely allege the essential details of the crime charged. In particular, there was no allegation as to how Talaue was responsible for the remittance of the GSIS premiums pertaining to the term when he was not the municipal mayor. Moreover, the date of the commission of the crime as stated in the Information, written as March 1, 2006, is inconsistent with the period involved, which is from January 1, 1997 until January 31, 2004.

Talaue further asseverated that there was no allegation as to the nature of the GSIS premiums which the municipality failed to remit to the GSIS; that the 2008 MOA converted the legal relationship between the municipality and the GSIS into a contractual relationship, thereby resulting in an express novation as would negate Talaue's criminal liability, if any; that the prosecution failed to identify his precise participation that may be considered an overt criminal act; that the factual findings of the court *a quo* are not supported by the evidence of record; that the lack of administrative action against Guiyab cannot be taken against him; and that there was no clear intention on his part to harm or commit a grave wrong, thus proving that the accessory penalty of perpetual disqualification is unwarranted.

In favor of the People

In its Comment⁴⁷ dated January 9, 2023, the People, represented by the OSP, defends its position by elucidating that Talaue was afforded his rights to due process and to be informed of the nature of the cause and accusation against him because the Information sufficiently apprised him of the crime charged against him; that the 2008 MOA did not alter Talaue's criminal liability; that as Municipal Mayor, Talaue was primarily responsible for the prompt and timely remittance of the GSIS premium contributions; and that the Motion for Leave of Court to File and Admit Supplement to Appellant's Motion for Reconsideration⁴⁸ dated April 22, 2022 must be denied for failure to allege supervening events as would justify the same.

⁴⁶ *Id.* at 154–193.

⁴⁷ *Id.* at 212–225.

⁴⁸ *Id.* at 150–153.

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Issue

In view of the parties' respective postures, the Court is called upon to determine whether the arguments advanced by Talaue warrant a reconsideration of its January 12, 2021 Decision, thereby resulting in his acquittal.

The Ruling of the Court

In considering the arguments propounded by Talaue, the Court takes a second hard look on the facts obtaining in this case and the matters which were either not touched upon or were only discussed in passing in its January 12, 2021 Decision. In so doing, the Court gives particular attention to the assertions that Talaue's constitutional right to due process of law was violated by virtue of the defects in the Information charging him of the subject crime; the criminal liability imputed upon him for acts that were performed or not performed by his successor as Municipal Mayor between the years 1999 and 2001; and the attribution of criminal liability based on *malum prohibitum*, regardless of previous attempts on his part to settle the obligations of the Municipality of Sto. Tomas with the GSIS.

The Court acquits.

I.

The Court grants the Motion for Leave of Court to File and Admit Supplement to Appellant's Motion for Reconsideration⁴⁹ and, accordingly, admits the Supplement to Appellant's Motion for Reconsideration (of the January 12, 2021 Decision).⁵⁰

A supplemental pleading is meant to supply deficiencies in aid of the original pleading⁵¹ and does not replace that which it supplements.⁵² It does not supersede the original, but assumes that the original pleading is to stand.⁵³ Thus, it exists side by side with the original.⁵⁴

The admission or non-admission of a supplemental pleading is not a matter of right but, rather, lies in the sound discretion of the court before which

⁴⁹ *Id.*

⁵⁰ *Id.* at 154–193.

⁵¹ *Asset Privatization Trust v. Court of Appeals*, 381 Phil. 530, 541 (2000) [Per J. Purisima, Third Division].

⁵² *Chan v. Chan*, 590 Phil. 116, 131 (2008) [Per J. Nachura, Third Division].

⁵³ *Loy, Jr. v. San Miguel Corporation Employees Union-PGTWO*, 620 Phil. 220, 232 (2009) [Per J. Del Castillo, Second Division].

⁵⁴ *Spouses Caoili v. Court of Appeals*, 373 Phil. 122, 140 (1999) [Per J. Gonzaga-Reyes, Third Division].

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its admission is sought.⁵⁵ The standards that courts generally follow in the determination of whether or not a supplemental pleading must be accepted have been laid down in *Spouses Lambino v. Presiding Judge, Regional Trial Court, Branch 172, Valenzuela City*⁵⁶ as follows:

Among the factors that the court will consider are: (1) resulting prejudice to the parties; and (2) whether the movant would be prejudiced if the supplemental pleading were to be denied. What constitutes prejudice to the opposing party depends upon the particular circumstance of each case. An opposing party who has had notice of the general nature of the claim or matter asserted in the supplemental pleading from the beginning of the action will not be prejudiced by the granting of leave to file a supplemental pleading. A motion for leave to file a supplemental pleading may be denied if he is guilty of undue delay or laches which causes substantial prejudice to the opposing party.⁵⁷

In the case at bar, Talaue's supplemental pleading is not dilatory. The admission thereof will not prejudice the People because the matters raised therein, having been previously asserted before the court *a quo*, are already familiar to the OSP. Moreover, since the supplemental pleading in question asserts Talaue's constitutional rights as an accused, he might be prejudiced if the same were denied by the Court. Thus, the higher interest of justice calls for the admission of Talaue's Supplement to Appellant's Motion for Reconsideration (of the January 12, 2021 Decision).

II.

Contrary to Talaue's contention, the allegations in the Information dated June 9, 2010 sufficiently prepared him for a proper and adequate defense.

The Constitution ordains that every person charged with the commission of a crime must be afforded the right to due process of law. Section 14 of the Bill of Rights so states:

SECTION 14. (1) No person shall be held to answer for a criminal offense without due process of law.

(2) In all criminal prosecutions, the accused shall be presumed innocent until the contrary is proved, and shall enjoy the right to be heard by himself and counsel, to be informed of the nature and cause of the accusation against him, to have a speedy, impartial, and public trial, to meet the witnesses face to face, and to have compulsory process to secure the attendance of witnesses and the production of evidence in his behalf.

⁵⁵ *British Traders' Insurance Co., Ltd. v. Commissioner of Internal Revenue*, 121 Phil. 696, 705 (1965) [Per J. J.P. Bengzon, *En Banc*].

⁵⁶ 541 Phil. 504 (2007) [Per J. Callejo, Sr., Third Division].

⁵⁷ *Id.* at 518.

However, after arraignment, trial may proceed notwithstanding the absence of the accused provided that he has been duly notified and his failure to appear is unjustifiable.⁵⁸

A cognate of an accused's right to due process pertains to the filing of an Information, the act of which is sufficient to commence a criminal action.⁵⁹ Section 4, Rule 110 of the Rules of Court defines an Information as an accusation in writing charging a person with an offense, subscribed by the prosecutor and filed with the court.

In order to determine whether an Information complies with the requirements of the Constitution, Sections 6, 8, and 9, Rule 110 of the Rules of Court provide:

SECTION 6. *Sufficiency of complaint or information.* — A complaint or information is sufficient if it states the name of the accused; the designation of the offense given by the statute; the acts or omissions complained of as constituting the offense; the name of the offended party; the approximate date of the commission of the offense; and the place where the offense was committed.

When an offense is committed by more than one person, all of them shall be included in the complaint or information.

SECTION 8. *Designation of the offense.* — The complaint or information shall state the designation of the offense given by the statute, aver the acts or omissions constituting the offense, and specify its qualifying and aggravating circumstances. If there is no designation of the offense, reference shall be made to the section or subsection of the statute punishing it.

SECTION 9. *Cause of the accusation.* — The acts or omissions complained of as constituting the offense and the qualifying and aggravating circumstances must be stated in ordinary and concise language and not necessarily in the language used in the statute but in terms sufficient to enable a person of common understanding to know what offense is being charged as well as its qualifying and aggravating circumstances and for the court to pronounce judgment.

Prescinding from the foregoing, the objectives of an accused's right to be informed are as follows:

1. To furnish the accused with such a description of the charge against him [or her] as will enable him [or her] to make the defense;
2. To avail himself [or herself] of his [or her] conviction or acquittal for protection against a further prosecution for the same cause; and

⁵⁸ CONST., art. III, sec. 14.

⁵⁹ *People v. Zurbano*, 147 Phil. 520, 523 (1971) [Per J. Villamor, *En Banc*].

3. To inform the court of the facts alleged, so that it may decide whether they are sufficient in law to support a conviction, if one should be had.⁶⁰

Because an accused is presumed to have no independent knowledge of the facts that constitute the offense,⁶¹ the acts or omissions complained of must be alleged in such form as is sufficient to enable a person of common understanding to know what offense is intended to be charged, and enable the court to pronounce proper judgment.⁶² After all, the factor that characterizes the charge is the actual recital of the facts, not the conclusions of law.⁶³

*Enrile v. People*⁶⁴ expounds:

A concomitant component of this stage of the proceedings is that the Information should provide the accused with fair notice of the accusations made against him, so that he will be able to make an intelligent plea and prepare a defense. Moreover, the Information must provide some means of ensuring that the crime for which the accused is brought to trial is in fact one for which he was charged, rather than some alternative crime seized upon by the prosecution in light of subsequently discovered evidence. Likewise, it must indicate just what crime or crimes an accused is being tried for, in order to avoid subsequent attempts to retry him for the same crime or crimes. In other words, the Information must permit the accused to prepare his defense, ensure that he is prosecuted only on the basis of facts presented, enable him to plead jeopardy against a later prosecution, and inform the court of the facts alleged so that it can determine the sufficiency of the charge.⁶⁵ (Emphasis and underscoring omitted)

Verily, an accused cannot be convicted of an offense, even if duly proven, unless it is alleged or necessarily included in the complaint or Information.⁶⁶ This right to be informed of the nature and cause of the accusation against an accused cannot be waived for reasons of public policy:⁶⁷

⁶⁰ *People v. Bayya*, 384 Phil. 519, 526 (2000) [Per J. Purisima, *En Banc*] citing *Pecho v. People*, 331 Phil. 1 (1996) [Per J. Davide, Jr., *En Banc*], quoting from *U.S. v. Karelsen*, 3 Phil. 223, 226 (1904) [Per J. Johnson, *En Banc*].

⁶¹ *Quimvel v. People*, 808 Phil. 889, 912 (2017) [Per J. Velasco, Jr., *En Banc*].

⁶² *People v. Dimaano*, 506 Phil. 630, 649 (2005) [*Per Curiam*, *En Banc*].

⁶³ *Lacson v. Executive Secretary*, 361 Phil. 251, 279 (1999) [Per J. Austria-Martinez, *En Banc*].

⁶⁴ 766 Phil. 75 (2015) [Per J. Brion, *En Banc*].

⁶⁵ *Id.* at 104.

⁶⁶ *People v. Flores, Jr.*, 442 Phil. 561, 570 (2002) [Per J. Carpio Morales, *En Banc*].

⁶⁷ *People v. Pangilinan*, 676 Phil. 16, 28 (2011) [Per J. Peralta, Third Division]; *People v. Flores, Jr.*, *id.*; *People v. Dawisan*, 417 Phil. 443, 456 (2001) [Per J. Buena, Second Division]; *People v. Antido*, 343 Phil. 949, 979 (1997) [Per J. Davide, Third Division]; Carpio, J., dissenting in *De Lima v. Guerrero*, 819 Phil. 616, 1004–1005 (2017) [Per J. Peralta, *En Banc*]. “[T]he fact that all the elements of the crime were duly proven in trial cannot cure the defect of a Complaint or Information to serve its constitutional purpose.” *People v. Vañas*, 850 Phil. 201, 212 (2019) [Per J. Del Castillo, First Division], citing *Guelos v. People*, *infra*.

[T]he constitutional right of the accused to be informed of the nature and cause of the accusation against him cannot be waived for reasons of public policy. Hence, it is imperative that the complaint or information filed against the accused be complete to meet its objectives. As such, an indictment must fully state the elements of the specific offense alleged to have been committed. For an accused cannot be convicted of an offense, even if duly proven, unless it is alleged or necessarily included in the complaint or information. In other words, the complaint must contain a specific allegation of every fact and circumstance necessary to constitute the crime charged, the accused being presumed to have no independent knowledge of the facts that constitute the offense. Under Section 9 of Rule 117 of the 2000 Revised Rules on Criminal Procedure, an accused's failure to raise an objection to the insufficiency or defect in the information would not amount to a waiver of any objection based on said ground or irregularity.⁶⁸

In the case at bar, the Information states that the period of the unremitted GSIS premiums was "for the period January 1, 1997 to January 31, 2004."⁶⁹ This was further qualified by the phrase "within thirty (30) days from the date on which payment thereof has become due and demandable."⁷⁰ Accordingly, the material dates within which Talaue allegedly committed the crime charged are clear.

Too, Talaue's contention that the Information inaccurately includes a period when he was not the incumbent mayor of Sto. Tomas, Isabel is a matter of defense that is best addressed during trial.

Indeed, in *Jalandoni v. Office of the Ombudsman*,⁷¹ the Court had occasion to ordain that:

An information is deemed sufficient if the acts or omissions complained of are alleged in a way that enables "a person of common understanding to know what offense is intended to be charged[.]" allows them to prepare their defense, and equips the court to render proper judgment. Thus, an information must clearly and accurately allege the elements of the crime and the circumstances constituting the charge.⁷²

A perusal of the Information charging Talaue of the crime subject of this case readily shows that its contents and language are enough to let a person of common understanding know what offense is intended to be charged against him. After all, an Information need only state the ultimate facts

⁶⁸ *Guelos v. People*, 811 Phil. 37, 62-63 (2017) [Per J. Reyes, Third Division].

⁶⁹ Sandiganbayan *rollo*, vol. 1, pp. 1-2.

⁷⁰ *Id.*

⁷¹ G.R. No. 211751, May 10, 2021 [Per J. Leonen, Third Division].

⁷² *Id.*

constituting the offense and not the finer details of why and how the crime was committed.⁷³

At any rate, the records show that Talaue never raised the issue of sufficiency of the Information before the court *a quo*. His Motion to Quash⁷⁴ merely claimed that it was the Metropolitan Trial Court, not the Sandiganbayan, which had jurisdiction over the case, and nothing else. It is settled that, as a general rule, failure to assail the Information before an accused pleads is deemed a waiver of any of his or her objections.⁷⁵

II.

Nevertheless, Talaue must be acquitted on reasonable doubt.

While proof beyond reasonable doubt is meant to be that, “all things given, the mind of the judge can rest at ease concerning its verdict,”⁷⁶ reasonable doubt is defined as “that doubt engendered by an investigation of the whole proof and an inability, after such investigation, to let the mind rest easy upon the certainty of guilt.”⁷⁷ Reasonable doubt refers to the “possibility of innocence based on reason and common sense, arising from the evidence or lack of evidence as the case may be.”⁷⁸ It is:

“[A] term often used, probably pretty well understood, but not easily defined. It is not mere possible doubt; because everything relating to human affairs, and depending on moral evidence, is open to some possible or imaginary doubt. **It is that state of the case, which, after the entire comparison and consideration of all the evidence, leaves the minds of jurors in that condition that they cannot say they feel an abiding conviction, to a moral certainty, of the truth of the charge.** The burden of proof is upon the prosecutor. All the presumptions of law independent of evidence are in favor of innocence; and every person is presumed to be innocent until he is proved guilty. If upon such proof there is reasonable doubt remaining, the accused is entitled to the benefit of it by an acquittal. **For it is not sufficient to establish a probability, though a strong one arising from the doctrine of chances, that the fact charged is more likely to be true than the contrary, but the evidence must establish the truth of the fact to a reasonable and moral certainty; a certainty that convinces and directs the understanding, and satisfies the reason and judgment, of those who are bound to act conscientiously upon it.** This we take to be proof beyond reasonable doubt; because if the law, which mostly depends upon considerations of a moral nature, should go further

⁷³ *People v. Sandiganbayan (Fourth Division)*, 769 Phil. 378, 382 (2015) [Per J. Jardeleza, Third Division].

⁷⁴ *Sandiganbayan rollo*, vol. 1, pp. 114–118.

⁷⁵ *Spouses Tayamen v. People*, G.R. No. 246986, April 28, 2021 [Per J. Delos Santos, Third Division].

⁷⁶ *People v. Bermas*, 854 Phil. 556, 565 (2019) [Per J. Caguioa, Second Division].

⁷⁷ *Balina v. People*, G.R. No. 205950, January 12, 2021 [Per J. Gaerlan, First Division].

⁷⁸ ARNOLD H. LOEWY, TAKING REASONABLE DOUBT SERIOUSLY, 85 CHL.-KENT L. REV. 70 (2010).

than this, and require absolute certainty, it would exclude circumstantial evidence altogether.⁷⁹ (Emphasis included)

Here, there is reasonable doubt when the prosecution failed to prove (1) that Talaue had the duty to remit GSIS premium contributions; and (2) that he intended to commit or perpetrate the act proscribed by Republic Act No. 8291.

At the outset, there is no showing that Talaue, as Municipal Mayor of Sto. Tomas, Isabela, had the positive duty to remit the GSIS premium contributions of all employees within his political subdivision. The Local Government Code of 1991 refers to municipal mayors as “chief executives”⁸⁰ and not “heads of offices” as contemplated under Section 52(g) of Republic Act No. 8291. More importantly, nowhere in the Local Government Code of 1991 does it include the remittance of GSIS premiums as part of the duties of a mayor.⁸¹ In addition, no reference was made to any internal memorandum or practice within the Municipality of Sto. Tomas, Isabela regarding the mayor’s participation when it comes to remitting GSIS premium contributions.

On another score, the Court finds as misguided the assertion that Talaue must be convicted on the mere characterization of the crime involved as *malum prohibitum*. In the recent case of *Valenzona v. People*,⁸² the Court made a distinction between “intent to commit the crime” and “intent to perpetrate the act,” such that in crimes classified as *mala prohibita*, the prosecution must still discharge the burden of proving that the prohibited act was intentionally done by the accused. Thus:

[D]ispensing with proof of criminal intent for crimes *mala prohibita* does not, in any way, discharge the prosecution of its burden to show that the prohibited act was done intentionally by the accused. On this note, it is important to distinguish between *intent to commit the crime* and *intent to perpetrate the act* — while a person may not have consciously intended to commit a crime regarded as *malum prohibitum*, he or she may still be held liable if he or she did intend to commit an act that is, by the very nature of things, the crime itself. Thus, for acts that are *mala prohibita*, the intent to perpetrate the prohibited act under the special law must nevertheless be shown.

In contrast to crimes *mala in se*, which presuppose that the person who did the felonious act had criminal intent in doing so, crimes *mala prohibita* do not require such knowledge or criminal intent; rather, what is crucial is *volition* or the intent to commit the act. While volition or

⁷⁹ *Commonwealth v. Webster*, 5 Cush. 295, 59 Mass. 295 (1850) [Massachusetts, United States of America].

⁸⁰ Local Government Code of 1991, sec. 444.

⁸¹ *Id.*

⁸² G.R. No. 248584, August 30, 2023 [Per J. Caguioa, Third Division].

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voluntariness refers to knowledge of the act being done (as opposed to knowledge of the nature of the act), criminal intent is the state of mind that goes beyond voluntariness, and it is this intent which is punished by crimes *mala in se*. To hold an offender liable for an offense that is *malum prohibitum*, it is sufficient that there is a conscious intent to perpetrate the act prohibited by the special law, for the essence of *mala prohibita* is voluntariness in the commission of the act constitutive of the crime.

Succinctly put, for crimes *mala in se*, there must be proof of criminal intent, while for crimes *mala prohibita*, it is sufficient that the prohibited act is done freely and consciously. As applied here, even if a violation of P.D. 957 is *malum prohibitum*, it must still be established that the accused had the volition or intent to commit the prohibited act, which is the non-registration of the subject contracts.

...

Notably, and as pointed out by Valenzona, even the Information filed against him charges him for "willfully, unlawfully and feloniously" failing to register the subject contracts. In this regard, and consistent with the preceding discussions, there must at least be a showing of his volition or intent to not register or cause the non-registration of the subject contracts through his active participation or by conspiring with others to commit the crime. Absent a showing of such participation done willfully, unlawfully, and feloniously, the prosecution failed to discharge its burden of proving Valenzona's guilt. (Citations omitted)

As applied to the instant case, the Court finds that the prosecution miserably failed to demonstrate that Talaue had the volition or conscious intent not to remit or cause the non-remittance of the GSIS premium contributions of the employees of the Municipality of Sto. Tomas. He was led to believe that the GSIS premiums for the year 1997 had already been remitted because the DBM had already withheld PHP 5,000,000.00 from the municipality's budget. This mistaken belief negates any showing that he intentionally caused the non-remittance of GSIS premium contributions.

Records show that upon being notified of the municipality's unpaid premium contributions, Talaue readily acknowledged the same and made verbal instructions to Guiyab to update the municipality's accounts with GSIS. Moreover, it was Talaue who entered into the 2008 MOA on the municipality's behalf to ensure that GSIS would be able to collect payment of the municipality's obligations on an installment basis. Worth replicating at this juncture are the following statements in Talaue's Judicial Affidavit⁸³ dated June 27, 2018:

Q: What happened after you have your instruction to the municipal treasurer?

⁸³ Sandiganbayan *rollo*, vol. 2, pp. 258-266.

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A: Despite my instructions to the municipal treasurer, no formal arrangements have been arrived at between our municipality and GSIS. The accounts and data likewise remained unreconciled until January 2004.

Q: What happened after that?

A: In 2006, GSIS then decided to sue our municipality, me and my co-accused for collection of sum of money before the Pasay City Regional Trial Court Branch 118 docketed as Civil Case No. 06-0407-CFM relative to the municipality's obligations to GSIS.

Q: What did you do after knowing that a case has been filed against the municipality?

A: We faced GSIS in court as the case ensued. In the meantime, I have absolute instructions to the municipal treasurer to start paying our obligations to GSIS despite pendency of the court proceedings.

Q: What happened after you gave your instructions to the municipal treasurer?

A: Funds were then allocated, and we made payments to GSIS.

Q: Do you have proof pertaining to the payments of your municipality made with the GSIS?

A: Yes, sir. I have here with me GSIS Official Receipt No. 0002237669⁸⁴ dated 28 August 2007 in the amount of One Million Pesos. GSIS also acknowledged our payments covered under OR No. 30366⁸⁵ dated 11 October 2007 in the amount of One Million Pesos and OR No. 524548⁸⁶ dated 16 November 2009 in the amount of Eight Hundred Fifty thousand pesos as appearing in the prosecution's exhibits

.....

Q: What happened to the case before the Pasay City Regional Trial Court you were pertaining to a while ago?

A: The parties eventually entered into a Memorandum of Agreement (MOA), and the court in turn issued a Decision dated 7 January 2009 approving it.

.....

Q: What happened to this Decision of the Pasay City Regional Trial Court?

A: It became the subject of a Motion for Execution dated 6 October 2010 filed by GSIS. Subsequently, it became the subject of a Writ of Execution via an Order issued by the court dated 31 March 2011. The 6 October 2010 Motion for Execution and 31 March 2011 Order were respectively marked as Exhibits "F" and "G" for the prosecution.⁸⁷

⁸⁴ Marked as Exhibit "1" and admitted by the Sandiganbayan.

⁸⁵ Marked as Exhibit "3" and admitted by the Sandiganbayan.

⁸⁶ Marked as Exhibit "2" and admitted by the Sandiganbayan.

⁸⁷ Sandiganbayan *rollo*, vol. 2, pp. 262-264.

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Verily, Talaue not only made possible the signing of the 2008 MOA, but also attempted to reduce the municipality's obligations to GSIS. He did everything in his power to cause the payment of the unpaid remittances to GSIS. Were it not for the January 7, 2009 RTC Decision which is based on the 2008 MOA, the GSIS would not have been able to file a motion for execution dated October 6, 2010 which, in turn, resulted in the RTC's issuance of a writ of execution through an Order dated March 31, 2011. The Court in its earlier January 12, 2021 Decision acknowledged as much when it declared that it was "through [Talaue's] initiative that the GSIS eventually restructured the obligations of the municipality through the MOA."⁸⁸ Unfortunately for Talaue, matters became more complicated when his successor failed to follow through with the 2008 MOA. Nevertheless, this does not detract from the fact that he demonstrated a lack of intent to perpetrate the act or omission penalized by Section 52(g) of Republic Act No. 8291.

In contrast, the prosecution merely asserted that the crime involved in this case is *malum prohibitum*, and nothing more. *Au contraire*, dispensing with proof of criminal intent for crimes *mala prohibita* does not discharge the prosecution's burden of proving, beyond reasonable doubt, that the prohibited act was done by the accused intentionally.⁸⁹

All told, there was no attempt on the part of the prosecution to show Talaue's intent to perpetrate the crime charged. He did not perform any overt act as would exhibit an intent to violate Republic Act No. 8291. Moreover, Talaue was able to adduce proof of specific acts negating or disproving such perpetrating intent on his part. He did not perform any overt acts as would exhibit an intent to commit the crime in question. His conviction must, perforce, be overturned.

In view of the foregoing disquisitions, the Court will no longer belabor itself into discussing the other issues raised by Talaue.

ACCORDINGLY, the Motion for Reconsideration dated March 3, 2021, the Motion for Leave of Court to File and Admit Supplement to Appellant's Motion for Reconsideration dated April 22, 2022, and the Supplement to Appellant's Motion for Reconsideration, also dated April 22, 2022, are **GRANTED**. The Court's Decision dated January 12, 2021 is **REVERSED** and **SET ASIDE**.

⁸⁸ *Rollo*, p. 123.


⁸⁹ *Id.*

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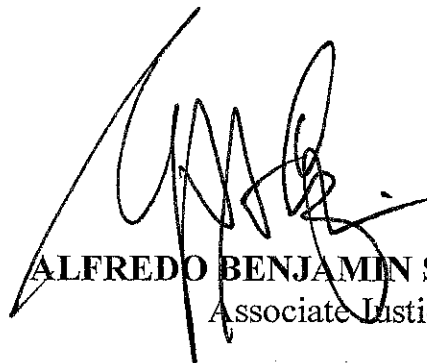
The Decision dated March 15, 2019 and the Resolution dated July 19, 2019 of the Sandiganbayan in Criminal Case No. SB-11-CRM-0120 are likewise **REVERSED** and **SET ASIDE**. For failure on the part of the prosecution to prove his guilt beyond reasonable doubt, accused-appellant **Antonio M. Talaue** is hereby **ACQUITTED** of the crime charged in said case.

Let entry of judgment be issued immediately.

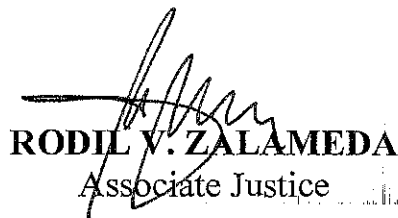
SO ORDERED.


SAMUEL H. GAERLAN
Associate Justice

WE CONCUR:


ALFREDO BENJAMIN S. CAGUIOA
Associate Justice

*See Concurring
Opinion*

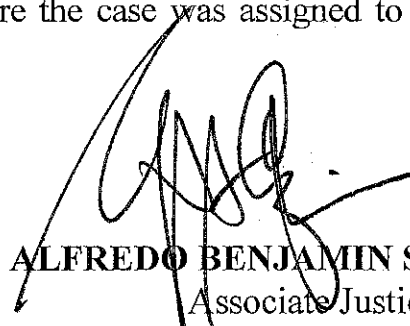

RODIL V. ZALAMEDA
Associate Justice


JAPAR B. DIMAAMPAO
Associate Justice


ANTONIO T. KHO, JR.
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.



ALFREDO BENJAMIN S. CAGUIOA
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 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.



MARVIC MARIO VICTOR F. LEONEN
Acting Chief Justice

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