

EN BANC

[A.M. NO. P-99-1342 (FORMERLY OCA IPI NO. 97-344-P), September 20, 2005]

CONCERNED TAXPAYER, COMPLAINANT, VS. NORBERTO V. DOBLADA, JR., SHERIFF, REGIONAL TRIAL COURT, BRANCH 155, PASIG CITY, RESPONDENT.

R E S O L U T I O N

PER CURIAM:

This concerns respondent's Supplemental Motion for Reconsideration concerning this Court's Decision dated June 8, 2005, dismissing respondent from the service with forfeiture of all benefits, except accrued leave credits, if any, and with prejudice to his reemployment to any branch or service of the government including government-owned and controlled corporations, for having failed to declare a true and detailed statement of assets and liabilities for the years 1974, 1976, 1989, 1991, 1993, 1995 and 1998 in violation of Section 7 of R.A. No. 3019 and Section 8 of R.A. No. 6713. This Court also received a letter dated July 22, 2005, from the wife of respondent, pleading for mercy and compassion and praying that the penalty imposed upon her husband be reduced.

Respondent offers the following explanations for the inaccuracies and inconsistencies appearing in his SALs:

1. As to his property located in Baguio City, respondent contends that contrary to what has been declared in his SAL for 1989 (that the property was acquired through purchase in 1965), the fact is that the property was acquired in September 1984. He presented deed of sale of the alleged property to prove the date of acquisition.
2. As to the residential lot located in the province of Rizal which was declared as acquired through inheritance in 1965, respondent claims that since the title to the property was only issued in September 1994 under his name and that of his siblings, respondent considered himself co-owner of the said property only from said date.
3. As to the house and lot which he declared that he acquired through inheritance in 1967, he now claims that he could not have possibly inherited the said property in 1967 because at that time his father was still alive and was living in said property. Hence, he could not declare the same as his property in his SALs for 1974 and 1976.
4. As to his directorship in the Australian-based company, ELXSHAR, respondent contends that the reason why he declared such directorship as part of his business interests only in 1995 is that the company was still being organized in 1989, when he acquired a share in said company, and that it only became fully

operational in 1995. Respondent further claims that his share could hardly be considered as a business interest as its value is only one Australian dollar.

5. As to the fish cage which he constructed through a loan of P300,000.00, respondent claims that the property was totally destroyed by a typhoon in the same year that it was constructed prompting him not to declare it as part of his assets.
6. As to the other fish pen constructed through a loan of P2,500,000.00 acquired in 1993, respondent contends that the fish pen was only completed and became operational in 1995 that is why he only declared the same as his asset in 1995.

After a careful review of the above-enumerated explanations respondent has proffered in his Supplemental Motion for Reconsideration as well as in his earlier Motion for Reconsideration, this Court finds that he still failed to discharge the burden of proving that the inaccuracies and inconsistencies in his SALs were the result of mere typographical errors or lapses in memory, or that they were not committed in bad faith or with the intention of hiding anything from the government. This is evidenced by the following:

1. If he could not have really acquired his house and lot located in the province of Rizal prior to 1989, why should he declare in his SALs for 1989 and 1993 that he acquired these properties in 1967 and 1965, respectively; and why should he declare in his SALs for 1991, 1995 and 1998 that he acquired the same properties in 1985?
2. As to his shares in ELXSHAR, if it is true that the company was still being organized in 1989 and that it only became operational in 1995, this fact does not excuse respondent from declaring his business interests in said company. Moreover, his claim that his interest consists only of a one-dollar share is inconsistent with his statement in his Explanation, dated September 4, 2003 submitted to this Court, that one of the reasons why his assets significantly increased from 1974 to 1995 is because of his appointment as director of said company.
3. With respect to his fish pens, the fact that they were destroyed by a typhoon or that they were not yet completed or operational does not excuse respondent from declaring them as part of his assets during the years that they were constructed, considering that these assets have considerable value.

In sum, the foregoing acts of respondent are tantamount to dishonesty, which under Civil Service rules and regulations is punishable with dismissal even for the first offense.^[1]

Respondent also contends that Section 11 of R. A. No. 3019, which is one of the laws under which he was charged, provides that all offenses punishable under the said law shall prescribe in ten (10) years.^[2] On this basis, respondent argues that since the instant administrative complaint was filed on December 8, 1993, he can no longer be charged for his failure to disclose some of his properties in his SALs for 1974 and 1976 on the ground of prescription.