

of 2001, as amended by BSP Circular No. 507, Series of 2006, in relation to Republic Act No. 7653, otherwise known as "The New Central Bank Act".

CONTRARY TO LAW.

ANTECEDENT FACTS

This case originated from a Complaint filed with the Field Investigation Office of the Office of the Ombudsman ("**OMB**") for (i) Violation of Section 3(e) of Republic Act (R.A.) No. 3019, as amended, and Art. 21 of the RPC against several police officers, including herein accused Dela Paz; and (ii) violation of Art. 237 of the RPC against accused Dela Paz. The Complaint was docketed as OMB-C-C-10-0334-H.

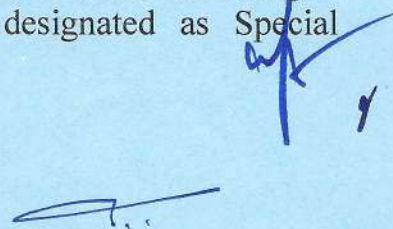
The OMB found probable cause to indict the Dela Paz spouses for violation of Banko Sentral ng Pilipinas Circular No. 507, in relation to Sec. 36 of R.A. No. 7653, or the New Central Bank Act and accused Eliseo Dela Paz for violation of Art. 237 of the RPC. These two cases were docketed as SB-11-CRM-0291 and SB-11-CRM-0292, respectively. Initially, the two cases were tried jointly, however, SB-11-CRM-0292 was decided in advance.

For SB-11-CRM-0291, accused Eliseo Dela Paz and Maria Fe Dela Paz posted their respective bail bonds on 18 August 2011. On Arraignment on 15 June 2012, both accused pleaded "Not Guilty".¹

STIPULATED FACTS AND EVIDENCE

1. That at the time material to the allegations in the Informations, accused Eliseo D. Dela Paz was a public officer, being then a Police Director and Director, Directorate for Comptrollership of the Philippine National Police (PNP);
2. Whenever referred to orally or in writing by the Honorable Court and the Prosecution and/or its witnesses all the accused admit that they are the same persons identified and named in the Informations;
3. That accused Eliseo D. Dela Paz with his wife, Maria Fe C. Dela Paz and other PNP delegates attended the four-day 77th INTERPOL General Assembly held from 7 to 11 October 2008 at St. Petersburg in the Russian Federation (RF), the former designated as Special

¹ Records, Vol. 2, p. 27.



Disbursing Officer of the PNP delegation to the Assembly, per Office Order No. 17-2008 dated 30 September 2008; and

4. That accused Eliseo D. Dela Paz reached the compulsory retirement age of 56 on 9 October 2008.

EVIDENCE FOR THE PROSECUTION

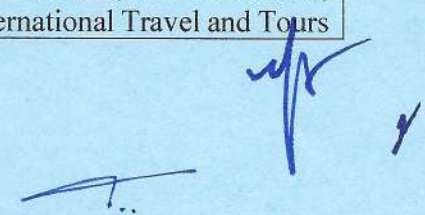
The prosecution bases its evidence on the Joint Stipulation of Facts and Evidence dated 27 February 2019 and the following documentary evidence.

Documentary Evidence

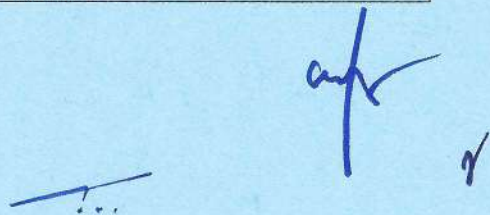
On 3 July 2019 and 26 July 2019,² the Court resolved to admit the following documentary evidence:

EXHIBITS	DESCRIPTION
"A" to "A-3"	PNP Personal Data Sheet of Eliseo Decena Dela Paz
"B"	Service Record of Eliseo Dela Paz
"D" to "D-1"	Letter dated 22 September 2008 containing the list of officials to participate in the 77 th INTERPOL General Assembly
"F" and "F-1"	Memorandum dated 6 August 2008 addressed to the Chief, PNP
"F-2" and "F-3"	Memorandum dated 15 August 2008 addressed to the Chief, PNP
"G" and "G-1"	Letter dated 28 August 2008 addressed to DILG Secretary Ronaldo V. Puno from PNP Chief Avelino Razon
"H" and "H-1"	Letter dated 28 August 2008 addressed to Undersecretary Rolando C. Garcia, Executive Director, Philippine Center on Transnational Crime, from PNP Chief Avelino Razon
"I"	Letter dated 2 September 2008 addressed to PNP Chief Avelino Razon from NAPOLCOM Chairperson Ronaldo V. Puno
"J"	Letter dated 4 September 2008 addressed to DFA Secretary Alberto G. Romulo from NAPOLCOM Chairperson Ronaldo V. Puno
"K"	Letter Order No. 1249 issued by Police Director Edgardo E. Acuña
"L" and "L-1"	Travel Itinerary for accused Carta, Caringal, Rafanan, Alarcio, Dela Paz, Doria, Ricardo, and Pelobello, prepared by Centrepont International Travel and Tours

² Records, Vol. 4-A, pp. 438-440 and pp. 452.



"M"	Acknowledgment Receipt dated 26 September 2008 signed by Eliseo Dela Paz acknowledging receipt of the amount of Php274,070.00
"N"	Memorandum Receipt dated 3 October 2008 signed by Eliseo Dela Paz acknowledging receipt of the amount of Php6,930,000.00
"O" and "O-1"	Letter dated 19 September 2008 to the DFA Secretary
"Q"	Certification dated 10 October 2008
"S"	Certification dated 3 October 2008
"T"	Letter dated 18 December 2008 to DILG Secretary
"U" to "U-2"	Decision Dismissing Criminal Prosecution dated 5 Nov 2008
"V" to "V-1"	Decision Dismissing Criminal Prosecution dated 5 Nov 2008
"W"	Affidavit dated 6 January 2009 executed by Alexiy Binetskiy
"Y"	Certification dated 30 October 2008 issued by Elias Olasiman
"Y-1" and "Y-2"	Certification issued by Angelito D. Lopez of the BI
"Z"	Certification dated 30 October 2008 issued by Elias Olasiman
"Z-1" and "Z-2"	Certification issued by Angelito D. Lopez of the BI
"AA"	TSN of Senate hearing on the Euro-Generals case
"DD"	Affidavit of Tomas Rentoy III
"EE"	Memorandum dated 29 September 2008 of PSUPT. Samuel P. Rodriguez, PESE
"FF"	Memorandum for Atty. Carlos T. So dated 18 October 2008
"FF-1"	Certification dated 22 October 2008 issued by Att. Reynaldo P. Avelino
"FF-3"	Letter executed by Atty. Reynaldo P. Avelino dated 5 November 2008
"FF-4"	Certification dated 1 March 2011 issued by Coll. Teresita S. Roque
"GG" and series	FIO Complaint with annexes dated 12 March 2012 executed by Ryan M. Dela Peña, Aimee Liezel R. Tan, and Ronald Allan D. Ramos



EVIDENCE FOR THE DEFENSE

The defense bases its evidence on the testimonies of the two accused and dispensed with documentary evidence.

Maria Fe Carunungan Dela Paz

Maria Fe Carunungan Dela Paz, a private citizen, is the wife of co-accused Eliseo D. Dela Paz.

She testified that last 5 October 2008, she and her husband were part of the group of senior officials of the Philippine National Police who attended the Interpol General Assembly in St. Petersburg, Russia. This group included eight senior officials with ranks of colonel and general and five other spouses.

She said that when their group flew out from the NAIA terminal via Philippine Airlines, she had US\$10,000.00 with her. She said that her husband gave her Euros and US\$4,000.00 in St. Petersburg before they went to the airport for a transfer to Moscow.

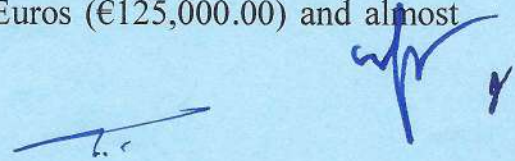
She said that the money found in her possession amounting to Seventy-Six Thousand Five Hundred Euros (€76,500.00) and Fourteen Thousand Three Hundred US Dollars (US\$14,300.00) was a mix of her personal money and the money that was given to her by her husband for custody purposes. She reasoned that the money was given to her because she had space in her bag and said that she only learned later on that the money was Philippine government money.

On cross-examination, she said that she didn't know where her husband got the €76,500.00.

Eliseo Decena Dela Paz

Eliseo Decena Dela Paz is a Police Director of the Philippine National Police. He testified that on 5 October 2008, he and his group of eight police officers and five spouses, including his spouse, left the country to travel to Russia. They took the Philippine Airlines flight from Manila to Hongkong and then Aeroflot from Hong Kong to Moscow.

He said that he had Ten Thousand US Dollars (US\$10,000.00) in his possession when he flew out of the Philippines. According to accused Eliseo, at the time when he was held at the Sheremetyevo Airport as they were about to fly out of Russia, the total amount that was taken from him and his wife was One Hundred Twenty-Five Thousand Euros (€125,000.00) and almost



Twenty Thousand US Dollars (US\$20,000.00). Of that amount, he said that One Hundred Five Thousand Euros (€105,000.00) was from the PNP Intelligence Fund and the Twenty Thousand Euros (€20,000.00) was part of the money given to him by his friend. The Twenty Thousand US Dollars (US\$20,000.00) was his and his wife's personal money.

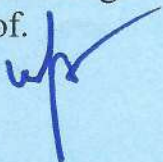
He explains that the One Hundred Five Thousand Euros (€105,000.00) was part of the Ten Million Pesos (Php10,000,000.00) that he has from the intelligence fund. The Ten Million Pesos (Php10,000,000.00) was for the travel expenses and the Six Million Nine Hundred Thousand Pesos (Php6,900,000.00) One Hundred Five Thousand Euros (€105,000.00) was contingency money and was intended for the purchase of intelligence equipment.

He said that he had One Hundred Twenty-Five Thousand Euros (€125,000.00) in his possession on 3 October 2008 prior to their trip to Russia but he gave Eighty-Five Thousand Euros (€85,000.00) to Gen. Rafanan on 4 October 2008 or a day prior to their departure. He explains that the remaining Forty Thousand Euros (€40,000.00) was distributed to the other officers in the amounts of Six to Seven Thousand Euros.

He said that he gave his wife Seventy-Six Thousand Five Hundred Euros (€76,500.00) prior to their departure from St. Petersburg and not prior to going to the Sheremetyevo Airport as his wife testified because his wife had a bigger bag. The St. Petersburg airport is about two (2) hours by plane to Sheremetyevo Airport in Moscow.

On cross-examination, accused Eliseo said that his staff exchanged the Six Million Nine Hundred Thousand Pesos (Php6,900,000.00) to One Hundred Five Thousand Euros (€105,000.00). The Twenty Thousand Euros came from a private person named Tyrone Ong. Accused Eliseo explained that he got hold of the Seventy-Six Thousand Five Hundred Euros (€76,500.00) that he gave to his wife the day after they arrived in St. Petersburg.

On inquiry of the court, accused Eliseo said that he often travels abroad but does not bring as much money. Accused Eliseo explains that he brought a large sum because they traveled as a group to an INTERPOL assembly and the money was for contingency purposes and procurement of intelligence equipment. He admitted that he knew that he is not allowed to bring more than Ten Thousand US Dollars (\$10,000.00) when traveling. When asked if he had proof that the money he brought with him was for equipment or contingency, he said he had no proof.



Upon further questioning, accused Eliseo explained that at the time of travel, he was the Comptroller of the PNP. He, however, did not have any documentation to show that the One Hundred Five Thousand Euros (€105,000.00) was entrusted to him by the government for the trip.

THE FACTS AND THE CASE

Several PNP delegates were tasked to join the 77th INTERPOL General Assembly (“**INTERPOL Assembly**”) in St. Petersburg in the Russian Federation (“**RF**”) from 7 October 2008 to 10 October 2008. The delegates included accused Eliseo, who was then a public officer holding the rank of Director of the Directorate for Comptrollership of the Philippine National Police (PNP) and his wife accused Maria Fe.

Accused Eliseo Dela Paz was designated as the Special Disbursing Officer (“**SDO**”) of the PNP Delegation to the INTERPOL Assembly. As SDO, he requested from Senior Superintendent Tomas Rentoy III (“**PSSUPT Rentoy**”), who was the Chief of the Budget Division, for a contingency fund allegedly to be used for emergency purposes during the INTERPOL convention.³ Thus, PSSUPT Rentoy, upon the direction of accused Dela Paz, turned over Six Million Nine Hundred Thirty Thousand Pesos (Php6,930,000.00) to accused Eliseo.⁴ This amount was exchanged by the office of accused Eliseo to One Hundred Five Thousand Euros (€105,000.00).⁵

On 5 October 2008, several PNP delegates left Manila via Philippine Airlines flight PR-310 to attend the INTERPOL Assembly. None of the delegates declared in writing, nor approached any of the customs examiners and supervisor on duty about possession of any excess currency or currency more than Ten Thousand US Dollars (\$10,000.00) or its equivalent.⁶ The Bureau of Customs officials did not suspect possession of illegal items among the PNP delegates thus, they were able to pass through the Customs departure area through the normal procedure.⁷

The PNP delegates were able to attend the INTERPOL assembly without issue. However, when the group was about to leave Moscow, or specifically on 11 October 2008, accused Eliseo and his wife, accused Maria

³ Exhibit “DD”.

⁴ Exhibit “N”.

⁵ Cross-examination of accused Eliseo Dela Paz, TSN dated 29 June 2022, p. 34.

⁶ Exhibit “FF”, “FF-1”, “FF-3”, and “FF-4”.

⁷ Exhibit “FF”.

Fe were barred by RF Customs Officials from boarding their plane at the Sheremetyevo International Airport after they were found carrying the sum of One Hundred Five Thousand Euros (€105,000.00) more or less without a valid declaration. Similar to Philippine rules and regulations, such an amount is in excess of the allowed outbound limit in the Russian Federation.

The One Hundred Five Thousand Euros (€105,000.00) was confiscated by Russian officials in Sheremetyevo Airport pending investigation. Several documents were submitted by the PNP to prove that the money was brought into Russia from the Philippines belonging to the Philippine government and not to the spouses Dela Paz in order to disprove any suspicion of money laundering activities.

Several days later, the Philippine media broke the news regarding this incident. The public furor that followed caused both houses of Congress to conduct their own investigation and later on forward the result of their investigation to the Office of the Ombudsman, which also conducted its own fact-finding investigation.

During the Senate inquiry, accused Eliseo confirmed that the money found in his possession was the money that he received from PSSUPT. Rentoy as a contingency fund for the delegation.

On 5 November 2008, the Investigations Division of the Line Department of Internal Affairs of Sheremetyevo Airport dismissed the criminal prosecution against accused Maria Fe.⁸ It said that accused Maria Fe “had no direct intent for smuggling, she did not hide the currency she was carrying and showed it to the police officers on the first request.”⁹ The Russian Customs authorities then returned to accused Eliseo’s counsel in the RF, Alexiy Binetskiy, the One Hundred Five Thousand Euros (€105,000.00), which was “proven to be money of the Philippine government.”¹⁰

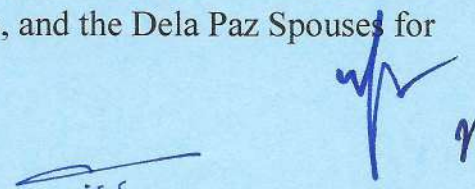
On 2 August 2010, the Field Investigation Office (“FIO”) of the Office of the Ombudsman filed a complaint against the delegates of the PNP and those involved in the processing of the travel. A special panel was created to conduct the necessary preliminary investigation.

On 29 April 2011, the special panel issued a Joint Resolution, indicting accused Eliseo for violation of Article 237 of the Revised Penal Code or Prolonging Performance of Duties and Powers, and the Dela Paz Spouses for

⁸ Exhibit “U”.

⁹ Exhibit “U-1”.

¹⁰ Exhibit “W”.



violation of Circular No. 507, in relation to Section 36 of RA 7635 (New Central Bank Act). These two cases were docketed as SB-11-CRM-0291 and SB-11-CRM-0292 and were jointly tried. However, Crim. Case No. SB-11-CRM-0292 or the charge for violation of Article 237 of the Revised Penal Code or Prolonging Performance of Duties and Powers was decided ahead of the present case.

Plaintiff claims that both the accused had in their possession the subject euros and failed to disclose it to the customs authorities when they left the Philippines and were only forced to disclose it when it was confiscated by the Russian authorities in Moscow. Plaintiff claims that the accused should have declared all the cash in his possession to dismiss any claims of malice or intention to violate any law.

On the other hand, the accused denied possession of the full amount of the subject cash when they left the country and explain that it was distributed to the other officers prior to their trip in the amounts of Six to Seven Thousand Euros. They claim that they only had Ten Thousand US Dollars (\$10,000.00) each upon leaving the country and only got hold of the subject cash that he gave to his wife the day after they arrived in St. Petersburg.

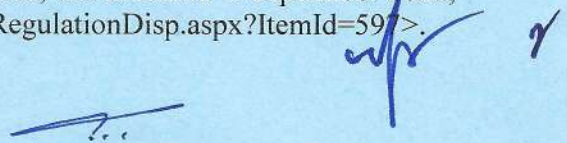
RULING

The Information charges the accused Spouses Dela Paz for violation of the Banko Sentral ng Pilipinas (“**BSP**”) Circular No. 507 Series of 2006.¹¹ It requires the declaration of any person who brings into or out of the Philippines any foreign currency or foreign exchange-denominated bearer monetary instruments in excess of Ten Thousand US Dollars (\$10,000.00) or its equivalent. The circular specifically states:

“The Monetary Board, under its Resolution No. 1588 dated 16 December 2005, approved the amendment to Circular No. 308 dated 15 November 2001, as amended, so as to require any person who brings into or out of the Philippines foreign currency, as well as other foreign exchange-denominated bearer monetary instruments, to declare the same in writing and to furnish information on the source and purpose of the transport of such currency or monetary instrument.

As used herein, “other foreign exchange-denominated bearer monetary instruments” shall refer to the following foreign exchange-denominated instruments in bearer form whereby title thereto passes to another by endorsement, assignment or delivery: travelers’ checks, other

¹¹ BSP Circular No. 507 Series of 2006, BSP website, last accessed 9 September 2022, <<https://www.bsp.gov.ph/SitePages/Regulations/RegulationDisp.aspx?ItemId=59>>.



checks, drafts, notes, money orders, bonds, deposit certificates, securities, commercial papers, trust certificates, custodial receipts, deposit substitute instruments, trading orders, transaction tickets and confirmation of sale/investment.

The said required declaration shall be duly accomplished using the attached Foreign Currency and Other Foreign Exchange-Denominated Bearer Monetary Instruments (FCOFEDBMI) Declaration Form.

This Circular shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

This Circular also amends the two Circular-Letters dated 22 January 2002 and 28 October 2003.”

It amends BSP Circular No. 308¹² dated 15 November 2001 which provides:

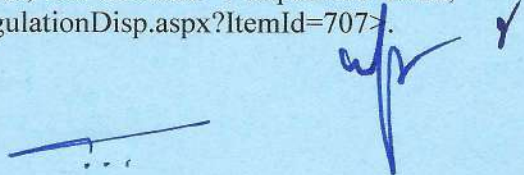
“Any person who brings into or out of the Philippines foreign currency in excess of US\$10,000 or its equivalent is required to declare the same in writing and to furnish information on the source and purpose of the transport of such currency.

Any violation hereof shall be subject to the sanctions provided for in Section 36 of Republic Act No. 7653, without prejudice to the application of remedies and sanctions provided for under customs laws and regulations.”

Under the said circulars, each time a person in possession of foreign currency or other foreign exchange-denominated bearer money instruments in excess of US \$10,000.00 or its equivalent in other foreign currency leaves or enters the Philippines, the person must declare in writing using the Bureau of Customs (“**BOC**”) prescribed Foreign Currency and Other Foreign Exchange-Denominated Bearer Monetary Instruments (“**FCOFEDBMI**”) Declaration Form, which is available at the BOC desk in the arrival/departure areas of all international airports and seaports.

The FCOFEDBMI form requires the declaration of the source and the purpose of the transport of the currency or the monetary instruments. At the back portion of this form is a warning that “Any violation shall be subject to the sanctions provided for in Section 36 of Republic Act No. 7635, without prejudice to the application of remedies and sanctions provided for under other pertinent laws and regulations. The original form will be provided to the Anti-Money Laundering Council.”

¹² BSP Circular No. 308 Series of 2001, BSP website, last accessed 9 September 2022, <<https://www.bsp.gov.ph/SitePages/Regulations/RegulationDisp.aspx?ItemId=707>>.



The penalty for violation of this circular, as provided for by Section 36 of Republic Act No. 7653 or The New Central Bank Act, is a fine of not less than Fifty Thousand Pesos (P50,000) nor more than Two Hundred Thousand Pesos (P200,000) or by imprisonment of not less than two (2) years nor more than ten (10) years, or both, at the discretion of the court.

Section 36. Proceedings Upon Violation of This Act and Other Banking Laws, Rules, Regulations, Orders or Instructions. - Whenever a bank or quasi-bank, or whenever any person or entity willfully violates this Act or other pertinent banking laws being enforced or implemented by the Bangko Sentral or any order, instruction, rule or regulation issued by the Monetary Board, the person or persons responsible for such violation shall unless otherwise provided in this Act be punished by a fine of not less than Fifty thousand pesos (P50,000) nor more than Two hundred thousand pesos (P200,000) or by imprisonment of not less than two (2) years nor more than ten (10) years, or both, at the discretion of the court.

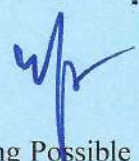
The purpose of this circular is to prevent money laundering or terrorist financing activities as provided for in the AMLA.¹³ According to the AMLC, the foreign exchange declaration is very useful in detecting possible cross-border transportation of illicit funds. One of the key findings of the 2nd Mutual Evaluation that the Philippines underwent with the World Bank in 2009 was that “cash smuggling into and out of the Philippines has been an ongoing practice for decades.”¹⁴

Bringing in or out of foreign currency above or foreign exchange-denominated bearer monetary instruments in excess of Ten Thousand US Dollars (US\$10,000.00) or its equivalent is not by itself prohibited. What is prohibited under the BSP Circular which is penalized by The Central Bank Act, is bringing in or out of foreign currency above the limit, without the proper declaration. Under this special law, whether or not the accused intended to commit the crime or not is unnecessary and it is enough that the

¹³ An Analysis of the Usefulness of Foreign Currency Declarations in Detecting Possible Cross-Border Transportation of Illicit Funds, Anti-Money Laundering Council website, last accessed 13 September 2022,

<<http://www.amlc.gov.ph/images/PDFs/USEFULNESS%20OF%20FX%20DECLARATIONS%20IN%20DETECTING%20POSSIBLE%20CROSS-BORDER%20TRANSPORT%20OF%20ILLICIT%20FUNDS.pdf>>.

¹⁴ *Id.*



prohibited act is done freely and consciously.¹⁵ In special laws, good faith and the absence of criminal intent is not a valid defense.¹⁶

In this case, it is undisputed that the One Hundred Five Thousand Euros (€105,000.00) came from the Philippines and that accused Eliseo Dela Paz was the responsible officer, who possessed this money as the Special Disbursing Officer of the PNP Delegation to the INTERPOL Assembly. It is also undisputed that no written declarations, as required by the above circulars, were made by any of the PNP delegates or any of the accused in this case despite their knowledge of the requirement to declare in writing.

“CHAIRPERSON QUIROZ: The point is why should you distribute it to them?

WITNESS: Because I cannot carry it on myself, I’ll be exceeding the amount, Your Honors.”¹⁷

The defense of both accused is that they did not violate the circular because they only had Ten Thousand US Dollars (\$10,000.00) each upon leaving the country. Accused Eliseo claims that he distributed the subject money to the other officers prior to their trip. He allegedly gave Eighty—Five Thousand Euros (€85,000.00) to Gen. Rafanan and the remaining Forty Thousand Euros (€40,000.00), in the amounts of Six to Seven Thousand Euros, to the other six members of the delegation.¹⁸ As above-quoted, accused Eliseo said that he distributed such an amount because he will be “exceeding the amount” allowed by law.¹⁹

No proof other than the self-serving testimonies of the accused was offered to corroborate the claim that the money was distributed to the other PNP delegates prior to their departure from the Philippines. Also, despite numerous inquiries of the Senate Blue Ribbon Committee, accused Eliseo did not mention the distribution of the subject money and only mentioned this supposed excuse in the present case.

Verily, what was proven in the course of the trial of this case is: first, that accused Eliseo Dela Paz was in possession of the One Hundred Five Thousand Euros (€105,000.00) prior to their departure as he was responsible

¹⁵ *People v. Bayona*, 61 Phil 181.

¹⁶ *Id.*

¹⁷ TSN dated 29 June 2022, p. 51.

¹⁸ *Id.*, p. 48.

¹⁹ *Id.*, p. 49.

for the amount as the SDO of the PNP delegation to the INTERPOL assembly; and second, that he deliberately did not declare that he will be bringing out the said amount from the country prior to his departure, despite knowledge of this requirement. Accused Eliseo, through his own admission, was able to bring out of the country the subject cash without being apprehended by the local authorities and was only constrained to admit bringing out the cash and produce documents to show lawful possession, after his wife was apprehended by Sheremetyevo International Airport authorities.

The Court notes with emphasis that no proof was offered to show that accused Maria Fe brought out from the Philippines an amount in excess of Ten Thousand US Dollars (US \$10,000.00). The fact that she was the one who was caught by the authorities in the Sheremetyevo International Airport in Moscow carrying an excessive amount is outside the jurisdiction of this Court and what BSP Circular No. 507 requires is the declaration of money brought into or out of the Philippines.

In conclusion, the totality of the evidence shows that accused Eliseo was in possession of and was responsible for bringing out the One Hundred Five Thousand Euros (€105,000.00) in cash and deliberately did not declare it to the Customs through the FCOFEDBMI Declaration Form, as required by Banko Sentral ng Pilipinas (BSP) Circular No. 507. While it was also proven that accused Maria Fe had in her possession an amount in excess of US Ten Thousand US Dollars (\$10,000.00) in Russia, such is not required to be declared as the possession was outside the territorial jurisdiction of this Court and the transport was not into or out of the Philippines but of another nation.

All public officers whether in the Executive, Legislative or Judicial departments are bound to comply with legal requirements. The obligatory force of the law is necessary because once we allow exceptions, concessions, waivers, suspension, or non-application to those who do not want to follow the law, nobody else will obey the law.²⁰

“Public office is a public trust. All government officials 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. This constitutional mandate should always be in the minds of all public servants to guide them in their actions during their entire tenure in the government service.”²¹

²⁰ Republic v. Sereno, 831 Phil. 271 (2018).

²¹ City Mayor of Zamboanga v. CA, 261 Phil. 936 (1990).




WHEREFORE, in light of the foregoing, judgment is hereby rendered as follows:

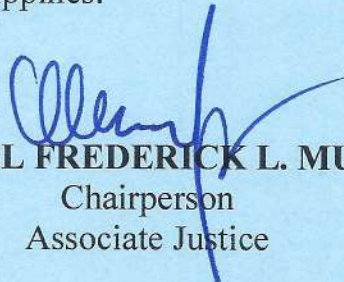
1. Accused **ELISEO DECENA DELA PAZ** is found **GUILTY** beyond reasonable doubt for violation of Banko Sentral ng Pilipinas (BSP) Circular No. 507, in relation to Section 36 of R.A. No. 7653. The Court hereby imposes the penalty of fine in the amount of Two Hundred Thousand Pesos (**Php200,000.00**).

In case of insolvency by accused Eliseo Decena Dela Paz, he shall be subject to a subsidiary personal liability imposed by Article 39 of the Revised Penal Code (Act No. 3815, as amended).

2. Accused **MARIA FE CARUNUNGAN DELA PAZ** is **ACQUITTED** for failure of the prosecution to prove her guilt beyond reasonable doubt of the crime charged. The cash bond posted by her for her provisional liberty are ordered returned to her, subject to the usual accounting and auditing procedures. The Hold Departure Order against the accused is **LIFTED**.

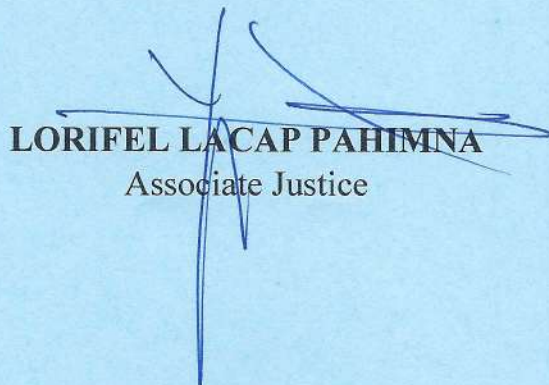
SO ORDERED.

Quezon City, Philippines.

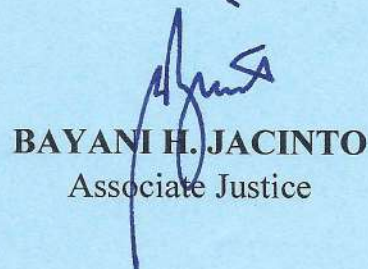


MICHAEL FREDERICK L. MUSNGI
Chairperson
Associate Justice

We concur:



LORIFEL LACAP PAHIMNA
Associate Justice



BAYANI H. JACINTO
Associate Justice

Criminal Case No. SB-11-CRM-0291

People vs. Dela Paz, et al.

DECISION

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ATTESTATION

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


MICHAEL FREDERICK L. MUSNGI
Chairperson, Fourth Division

CERTIFICATION

Under Article VIII, Section 13 of the Constitution, and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.


AMPARO M. CABOTAJE-TANG
Presiding Justice



