

**MILAGROS L. DIAZ, PETITIONER, VS. SANDIGANBAYAN,
RESPONDENTS***G.R. No. 125213. January 26, 1999*Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-125213/>

Milagros L. Diaz, erstwhile postmistress of Tandag, Surigao del Sur, was found guilty beyond reasonable doubt of the crime of malversation of public funds defined by Article 217, paragraph 4, of the Revised Penal Code, in a decision rendered by the Sandiganbayan on 15 March 1996 in Criminal Case No. 11295. The Sandiganbayan adjudged:

“WHEREFORE, in view of all the foregoing, the Court hereby finds the accused Milagros L. Diaz GUILTY beyond reasonable doubt of the crime of malversation of public funds as described and penalized in Art. 217 of the Revised Penal Code for the amount of P9,813.99, and after considering the mitigating circumstances of full restitution in her favor and applying the provisions of the Indeterminate Sentence Law, hereby sentences her to suffer the following penalties:

“(a)

imprisonment for an indeterminate period ranging from a minimum of six (6) years and one day of prison mayor to a maximum of ten (10) years and one (1) day of reclusion temporal;

“(b) fine in the amount of P9,813.99, the amount equal to the amount malversed; and

“(c) perpetual special disqualification for public office.

“She is likewise ordered to pay the Bureau of Posts the amount of P6.70 only to complete the restitution made by the accused.

“SO ORDERED.”[1]

In her petition for review before this Court, Milagros Diaz assails her conviction by the Sandiganbayan and continues to profess her innocence.

The case against petitioner sprung from the implementation of Office Order No. 83-15, dated 03 March 1983, issued by Provincial Auditor Diosdado Lagunday, Surigao del Sur, that directed Auditor II Dominico L. Quijada and Auditing Examiners I Victor B. Tecson and Zenaída C. Cueto to examine the cash and other accounts of petitioner Milagros L. Diaz, then postmistress of Tandag, Surigao del Sur. The following day of 04 March 1983, Quijada required petitioner Diaz to produce all “cash, treasury warrants, checks, money orders, paid vouchers, payrolls and other cash items” that she was officially accountable for. Petitioner, who was bonded for P100,000.00, was found to have made cash payments in the total amount of six thousand one hundred seventy-one pesos and twenty three centavos (P6,171.23), hereunder itemized:

Nature of Claims

Date

Amount

Telephone Rental

Nov. 1980

P 250.00

Office Rental, S. Haguisan

Mar. 1981

570.00

TEV, Milagros L. Diaz

Dec. 1980

385.20

Spare Parts, Phil. Mail 50.50

Jun. 1979

50.50

Gasoline, Phil. Mail

Aug. 1979

1,020.20

Spare Parts, Phil. Mail

Dec. 1979

684.80

Spare Parts, Phil. Mail

Jan. 1980

353.55

Repair, Phil. Mail

Oct. 1980

64.00

Repair, Phil. Mail

Dec. 1980

46.00

Registration Fee, Phil. Mail

Dec. 1980

25.50

Office Rental, S. Haguisan

Aug. 1981

640.00

TEV, Milagros L. Diaz

Nov. 1981

468.50

Repair, Phil. Mail

Jan. 1982

32.00

Mail Carriage, Postmaster

Feb. 1982

12.50

Mail Carriage, Postmaster

Jan. 1982

6.00

Gasoline, Phil. Mail

Sept. 1982

228.44

Gasoline, Phil. Mail

Feb. 1982

238.95

Fare, Pedro D. Sindo

Oct. 1982

5.00

TEV, Milagros L. Diaz

Nov. 1982

250.50

Salary, Carlos M. Acevedo

839.59

TOTAL

P6, 171.23[2]

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The audit team also found petitioner to have sold postage stamps in the sum of P8,020.40 which she had failed to record in her cash book, and since Quijada neither considered the cash items in the aforesaid amount of P6,171.23 as having been validly disbursed, he reported that petitioner had incurred a total “cash shortage” of P14,191.63. He then referred the matter to the Regional Director of the Bureau of Posts.

In a letter, dated 15 April 1983, Quijada asked petitioner to explain why criminal and administrative charges should not be instituted against her. Petitioner did not respond. On 24 May 1985, Quijada executed an affidavit attesting to the incurrence by petitioner of a cash shortage of P14,191.63 and her failure to make a restitution thereof. On 05 March 1986, an information for malversation of public funds was filed against petitioner with the Sandiganbayan; it read;

“That on March 4, 1983 or for sometime prior thereto, in the Municipality of Tandag, Province of Surigao del Sur, Philippines, and within the jurisdiction of this Honorable Court, said accused Milagros L. Diaz, a public officer being then the Postmaster III of the Bureau of Posts of Tandag, Surigao del Sur and as such is responsible and accountable for the public funds entrusted to her by reason of her position, with grave abuse of confidence and taking advantage of her public position as such, did then and there wilfully, unlawfully and feloniously misappropriate, embezzle and take from said public funds the amount of P14,191.63, Philippine Currency, which he (sic) appropriated and converted to her own personal use, to the damage and prejudice of the government in the aforementioned amount.

“CONTRARY TO LAW.”[3]

Petitioner was arrested by virtue of a warrant of arrest issued by the Sandiganbayan. On 24 March 1986, she posted bail in the amount of P20,000.00; she was forthwith ordered release from custody by the Regional Trial Court of Tandag, Surigao del Sur, Branch XXVII.

The arraignment of petitioner scheduled for 15 May 1986 was reset to 16 June 1986 due to petitioner’s illness and later to the following month at her request. Meanwhile, petitioner filed a motion for reinvestigation with the Sandiganbayan contending that the Acting Provincial Fiscal of Tandag, Surigao del Sur, who had conducted the preliminary investigation ultimately recommended the dismissal of the complaint on the ground that petitioner was able to fully account for the alleged shortage of P14,191.63. The motion was granted. The Tanodbayan reinvestigated the case. On 24 April 1987, Mariflor Punzalan-Castillo, the investigating prosecutor, issued an order dismissing the complaint on the basis of her finding that there was “no showing of bad faith on the part of the accused when she defrayed the expenses subject of the audit;”[4] that the shortage was incurred to defray operational expenses for the Tandag post office; and that the shortage in cash should instead be blamed on the failure, or delay, of the Regional Office of the Bureau of Posts in replenishing the amount spent for office operation. The investigating prosecutor said:

“Only the amount of P1,786.89 has so far been replenished by the Regional Office. The accountant of the Regional Office, Bureau of Post, Davao City, issued a certification that the amount of P4,384.34 representing claims of Mrs. Diaz were listed in the statement of payables but unbooked in their book of accounts due to lack of funds. The remaining shortage in the amount of P9,807.29 was paid by the accused also pending replenishment from the Regional Office.

“Lastly, the new Postmaster of Tandag, Surigao del Sur issued a certification that Mrs. Milagros Diaz has already been cleared of her money accountability.”[5]

The prosecutor thereupon filed with the Sandiganbayan a motion to withdraw the information against petitioner from which the Commission on Audit (“COA”), through its General Counsel, excepted when directed by the

Sandiganbayan to comment. On 19 August 1987, the Sandiganbayan denied the motion to withdraw the information and held that the restitution made by petitioner would not exculpate her from liability.

On 01 December 1987,[6] petitioner was arraigned. She pleaded no guilty to the indictment.

A pre-trial was conducted on 03 December 1987 during which petitioner's counsel informed the Sandiganbayan that the Regional Office of the Bureau of Posts had reimbursed the entire amount for which petitioner was held accountable thereby confirming that the assailed disbursements were truly legitimate. On 18 December 1987, petitioner wrote Presiding Justice Francis E. Garchitorena a letter[7] submitting to the Sandiganbayan a carbon copy of the certification of Eduardo F. Caulan, Chief of the Finance Section of Region XI of the Bureau of Posts to the following effect:

“CERTIFICATION

To Whom It May Concern:

“This is to certify that according to the records of this office, the following expenses forming part of the accountability of former Postmaster Milagros L. Diaz of Tandag, Post Office, Tandag, Surigao del Sur, were legitimate expenses having to do with postal operations of said post office all incurred in the exigencies and interest of public service, which were all considered and taken cognizance by this office, details of which are listed in separate statement forming a part of this certification covering the total amount of P14,503.31.

“This certification is issued upon request and representation by said Milagros Diaz for whatever legal purpose it may serve on her behalf.

“Issued this 18th day of December, 1987 at Davao City, Philippines.

(Sgd)

EDUARDO F. CAULAN

Chief, Finance Section

NOTED:

(Sgd)

DIOSCORO A. GELITO

Asst. Regional Director

Officer-In-Charge”[8]

The statement referred to in the certificate indicated that the expenses incurred had, in fact, been liquidated. On 08 February 1988, Special Prosecutor Fidel D. Galindez informed the Sandiganbayan of the advice he had received from the Bureau of Posts that the questioned items were “appropriate expenses by the Bureau.”[9] On 22 March 1988, the prosecutor manifested that with the aforequoted certification of the Chief of the Finance Section of Region XI of the Bureau of Post, holding to be legitimate expenses the amount covered by the supposed shortage incurred by petitioner, there was no prima facie case of malversation. The motion drew observation from COA, through Assistant Director Jose G. Molina, that the statement of petitioner's total accountability of P14,503.31 was inaccurate.

On 17 June 1988, the Sandiganbayan again denied the motion to withdraw the information and ruled that the withdrawal of the information was not justified because petitioner had already been arraigned and that the resolution of the conflict on the propriety of the disbursements made by petitioner was a matter of evidence that should instead be threshed out during trial.

Trial ensued with the prosecution and the defense presenting their respective version of the case.

On 15 March 1996, following the submission of evidence, the Sandiganbayan promulgated its decision convicting

petitioner of the crime of malversation. Touching base on the evidence of petitioner that the expenses she had incurred were “office related,” the Sandiganbayan said that the ruling in *Villacorta vs. People*[10] where such expenses were held to be “payments made in good faith, thus destroying in these instances the presumption of speculation in Art. 217 of the Revised Penal Code,” would only give “the accused the benefit of the doubt” by allowing her to show that the expenses were “indeed office related expenses, and thus valid cash items” requiring thereby “for presentation at audit of the required receipts accompanied by the duly accomplished and approved vouchers, as well as a demonstration that these claims had not been reimbursed and were still outstanding” at the time of audit. Conceding that the amounts of P1,081.00 and P3,296.64, or a total of P4,377.64, were allowable, the Sandiganbayan said that petitioner was “still short of funds by P9,813.99” which petitioner would be “presumed to have malversed x x x there being no satisfactory proof presented to substantiate the legitimate disbursement thereof.”

In tackling the claim of petitioner that she had liquidated rather than restituted the cash items, the Sandiganbayan explained:

“The distinction between liquidation and restitution, of course, is important. A liquidation of cash item means the validation of the transaction, while restitution means that the accountable officer had to dig from his or her private resources to cover the amount involved. The amount paid by the accused as evidenced by the official receipts she presented in court represented the amounts which she had already received but she never turned over until long after the audit. This only meant that she has paid these amounts to cover her cash shortage. Thus, these items do not represent liquidation but restitution.”[11]

It likewise noted that restitution is merely “recognized in jurisprudence (to be) a mitigating circumstance in malversation cases.”[12]

In her petition for review before this Court, petitioner insists that she did not appropriate or convert to her personal use the final sum of P9,813.99 held by the Sandiganbayan to have been malversed by her; that the amount has been used to defray the expenses for office rentals, telephone rentals, spare parts, gasoline and registration fees, and that she did have the corresponding authority to pay those items of expenses.

The crime of malversation for which petitioner has been indicted is defined and penalized under Article 217 of the Revised Penal Code; its pertinent provisions read:

“ART. 217. Malversation of public funds or property – Presumption of malversation – Any public officer who, by reason of the duties of his office, is accountable for public funds or property, shall appropriate the same, or shall take or misappropriate or shall consent, or through abandonment or negligence, shall permit any other person to take such public funds or property, wholly or partially, or shall otherwise be guilty of the misappropriation of malversation of such funds or property, shall suffer:

“x x x x x x x x x

“4. The penalty of reclusion temporal in its medium and maximum periods, if the amount involved is more than twelve thousand pesos but is less than twenty-two thousand pesos. If the amount exceeds the latter, the penalty shall be reclusion temporal in its maximum period to reclusion perpetua.

“In all cases, persons guilty of malversation shall also suffer the penalty of perpetual special disqualification and a fine equal to the amount of the funds malversed or equal to the total value of the property embezzled.

“The failure of a public officer to have duly forthcoming any public funds or property with which he is chargeable, upon demand by any duly authorized officer, shall be prima facie evidence that he has put such missing fund or property to personal uses.”

The felony involves breach of public trust, and whether it is committed through *dolo* or *culpa* the law makes it

punishable and prescribes a uniform penalty therefor. Even when the information charges willful malversation, conviction for malversation through negligence may still be adjudged if the evidence ultimately proves that mode of commission of the offense.[13] The elements of malversation of public funds are that (a) the offender is a public officer, (b) he has custody or control of the funds or property by reason of the duties of his office, (c) the funds or property are public funds or property for which he is accountable, and, most importantly, (d) he has appropriated, taken, misappropriated or consented, or, through abandonment or negligence, permitted another person to take them.[14]

Concededly, the first three elements are present in this case. It is the last element, i.e., whether or not petitioner really has misappropriated public funds, where the instant petition focuses itself. In convicting petitioner, the Sandiganbayan cites the presumption in Article 217 of the Revised Penal Code that the “failure of a public officer to have duly forthcoming any public funds with which he is chargeable, upon demand by any duly forthcoming any public funds with which he is chargeable, upon demand by any duly authorized officer, shall be prima facie evidence that he has put such missing funds or property to personal uses.” The presumption is, of course, rebuttable. Accordingly, if the accused is able to present adequate evidence that can nullify any likelihood that he had put the funds or property to personal use, then that presumption would be at an end and the prima facie case is effectively negated. This Court has repeatedly said that when the absence of funds is not due to the personal use thereof by the accused, the presumption is completely destroyed; in fact, the presumption is deemed never to have existed at all.[15]

The prosecution, upon whose burden was laden the task of establishing by proof beyond reasonable doubt that petitioner had committed the offense charged, mainly relied on the statutory presumption aforesaid and failed to present any substantial piece of evidence to indicate that petitioner had used the funds for personal gain. The evidence submitted, just to the contrary, would point out that not a centavo of the so-called “missing funds” was spent for personal use, a matter that was later acknowledged by the Special Prosecutor who thereupon recommended the withdrawal of the information earlier filed against petitioner. The alleged shortages in the total amount of P14,191.63 claimed by Auditor Quijada had been explained by petitioner. On the day of the audit, she presented a list of cash items showing that she had spent the amount of P6,171.23 for telephone and office rentals, spare parts of the vehicle being utilized for the delivery of mails, registration and repair of that vehicle, gasoline, fare of an employee, the salary of another employee and petitioner’s travel expense voucher.[16] The auditor disallowed these cash items only because at the time of the audit, these payments were not yet approved by the Regional Office.[17] The records, nevertheless, would show that petitioner’s use of the cash in her possession for operational expenses was founded on valid authority. COA Circular No. 76-37 allowed postmasters to make payments for gasoline, spare parts and minor repairs of vehicles subject to reimbursement by the Regional Office. She advanced payments of salaries of employees on the basis of the Circular No. 82-21 issued by the Postmaster General. The Regional Office, through the chief of the finance section, certified that all the payments made by petitioner were legitimate operational expenses. Exhibit 7-a, attached to the certificate of 18 December 1987, disclosed that thirty-two items of the operational expenses were later approved and liquidated with checks bearing dates between 07 November 1982 and 28 February 1983. It would appear that somehow the Sandiganbayan failed to consider the fact that, on 20 November 1982, petitioner had to vacate her post upon her promotion. Notably, while the thirty-two checks were issued prior to the audit, there was nothing to suggest that she already had the checks in her possession at the time.

Liquidation of obligations incurred by accountable public officials involves a long process; pertinent government accounting principles, require the (a) preparation of the disbursement voucher, (b) processing of the request for allotment supported by such documents as payrolls, disbursement vouchers, purchase/job orders, requisitions for supplies/materials, etc., and (c) issuance of the corresponding check.[18] Each time, when accomplished, the

corresponding amount is debited or deducted from the available funds of the agency which would then consider the claim settled and paid although there may have yet been no actual transfer of cash involved from the government to the payee of the check. The term “to liquidate” means to settle, to adjust, to ascertain or to reduce to precision in amount.[19] “Liquidation” does not necessarily signify payment,[20] and to “liquidate an account,” can mean to ascertain the balance due, to whom it is due, and to whom it is payable;[21] hence, an account that has been “liquidated” can also mean that the item has been made certain as to what, and how much, is deemed to be owing.[22]

It would indeed be a folly and too restrictive a usage to construe the word “liquidated” as being solely the “receipt of checks by petitioner or encashment of the check by petitioner,” and to thereby conclude that she should be held to have malversed the amount of P5,600.84 merely for her “failure” to transfer the sum either to her successor the day she was promoted or to the auditor on the day the audit was made.[23] The defense evidence, the authenticity and genuineness of which were not controverted by the prosecution, would show that the Regional Office issued thirty checks bearing dates between 07 November 1982 and 21 March 1984. The checks were not issued forthrightly. The probability that ineptitude on the part of the personnel taking charge of the issuance of the checks, not to mention the commonly-experienced long trail of red tape in government transactions, had engendered delay in such issuance should not be discounted. According to petitioner, again not contested by the prosecution, after substantiating her claim that the “shortage” represented legitimate operational expenses, she followed up the approval of the case items with the Regional Office. Upon finally receiving the thirty-three checks, with her as payee, she encashed them and immediately turned the cash over the Bureau of Posts of Tandag.[24] Forthwith, on 01 July 1983, petitioner paid the amount of P5,652.15 to the Bureau of Posts under O.R. No. 6645668[25] which amount, incidentally, is even slightly over the total amount of P5,600.84 found by the Sandiganbayan.

The payment by postal employees who made “vales” from petitioner were deposited by her to the account of the Bureau of Posts of Tandag under O.R. No. 6645670, dated 06 July 1983, in the amount of P4,155.14. Petitioner explained that this sum was P294.69 less that the total amount of salaries due the employees because the employees did not always make “vales” for the full amount of their salaries.[26] While this Court would consider the practice of disbursing public funds under the “vale” system to be unmeritorious were the disbursing officer had not been authorized to grant “vales” or to make advances of salaries,[27] in this case, however, the conditions appended to the authority granted by the Postmaster General to advance salaries of employees under Circular No. 82-21 sanctioned the practice.

The conclusion made by the Sandiganbayan that the amounts paid by petitioner to the Bureau of Posts under O.R. No. 6645668 and No. 6645670 were “restitutions” would seem to be less than accurate. The amounts were “replenishment”[28] coming from the Regional Office in checks issued out in petitioner’s name which she paid, after encashment, to the Bureau of Posts. The sum of P9,807.29 that was replenished, when added to the ten items certified to accounts payable and to two items replenished by the checks issued after 04 March 1983, approved as operational expenses in the amount of P4,377.64, totalled P14,284.43, or even P92.80 more than the supposed “shortage” of P14,161.63.

While it was not made clear which of the office expenses had been taken from the proceeds of the postage stamp sales, the fact still remained, nevertheless, that the Regional Office cleared petitioner of such accountabilities, indicating at the very least that she did not spend the amount for personal use. The Court had heretofore recognized situations that could necessitate the use by accountable public officials of cash on hand for pertinent expenditures in the conduct official business. In *Bugayong vs. People*,[29] the Court acquitted an accused government physician for malversation for a shortage in cash account upon audit examination because the

collections in the hospital were found to have been used as its revolving fund for such official expenditures. In *Palma Gil vs. People*,^[30] where donated logs were disposed of to construct municipal projects, the Court held that if funds or property entrusted to a public officer were validly used for public purposes he should not be held liable for malversation.

The Sandiganbayan noticeably depended on the recommendations of COA in convicting appellant. The Court could not help but observe that upon being informed that the Bureau of Posts had reimbursed the entire amount alleged to be her shortage, Auditor Quijada opined that his audit report had to be altered to reflect that fact. Auditor Quijada's acquiescence to the alteration of his report to conform to the advice would somehow manifest that the audit was not conducted with sufficient thoroughness. In *Tinga vs. People*,^[31] the Court said:

"At this juncture, it may not be amiss to state that considering the gravity of the offense of Malversation of Public Funds, just as government treasures are held to strict accountability as regards funds entrusted to them in a fiduciary capacity, so also should examining COA auditors act with greater care and caution in the audit of the accounts of such accountable officers to avoid the perpetration of any injustice. Accounts should be examined carefully and thoroughly 'to the last detail,' 'with absolute certainty' in strict compliance with the Manual of Instructions. Special note should be taken of the fact that disallowances for lack of pre-audit are not necessarily tantamount to malversation in law. Imperative it is likewise that sufficient time be given examined officers to reconstruct their accounts and refute the charge that they had put government funds to their personal uses. Access to records must be afforded them within a reasonable time after audit when disbursements are still fresh in their minds and not years after when relevant official records may no longer be available and the passage of time has blurred human memory."^[32]

In *Dumagat vs. Sandiganbayan*^[33] where the ruling in *Tinga* was reiterated, the Court added:

"Since the audit examination left much to be desired in terms of thoroughness and completeness as there were accounts which were not considered, the same cannot be made the basis for holding petitioner liable for malversation."^[34]

Hopefully, the Court is not being pertinent if it were to urge COA, in the exercise of its awesome powers, to act with extreme care and judicious consideration of all attendant circumstances in order to ensure that innocent public officials may not have to undergo the trial and the pains that always go with an indictment for an offense.

Generally, the factual findings of the Sandiganbayan are conclusive upon this Court but there are established exceptions to that rule, such as, sans preclusion, when (1) the conclusion is a finding grounded entirely on speculation, surmise and conjecture; (2) the inference made is manifestly an error or founded on a mistake; (3) there is a grave abuse of discretion; (4) the judgment is based on misapprehension of facts; and (5) the findings of fact are premised on a want of evidence are contradicted by evidence on record.^[35] In these instances, this Court is bound to review the facts in order to avoid a miscarriage of justice. The case at bar, as may be gleaned from the foregoing disquisition, is one such instance.

WHEREFORE, the decision of the Sandiganbayan appealed from is SET ASIDE, and petitioner Milagros Diaz ACQUITTED of the crime of malversation of public funds for insufficiency of proof beyond reasonable doubt. Costs de oficio.

SO ORDERED.

Romero, (Chairman), Panganiban, Purisima, and Gonzaga-Reyes, JJ., concur.

[1] Rollo, p. 51.

[2] Exh, B-1, Folder of Exhibits.

[3] Records, Vol. I, p. 1.

[4] Ibid., p. 138.

[5] Ibid., pp. 137-138.

[6] Arraignment was made after eleven (11) postponements due to the following grounds: (1) pendency of reinvestigation; (2) petitioner had no counsel; (3) petitioner was indiposed, and (4) petitioner failed to arrive in Manila on account of financial difficulties.

[7] Records, Vol. I, p. 224.

[8] Ibid., p. 227.

[9] Ibid., p. 244.

[10] 145 SCRA 425.

[11] Rollo, p. 50.

[12] Ibid.

[13] Kimpo vs. Sandiganbayan, 232 SCRA 53.

[14] People vs. Pepito, 335 Phil 37.

[15] U.S. vs. Catolico, 18 Phil. 504, cited in U.S. vs. Elviña, 24 Phil. 230, and Quizo vs. Sandiganbayan, 149 SCRA 108; Mahinay vs. Sandiganbayan, 173 SCRA 237.

[16] Exh. B-1, Folder of Exhibits.

[17] TSN, May 22, 1990, p. 7.

[18] GOVERNMENT ACCOUNTING AND AUDITING MANUAL, Vol. II, pp. 207-209.

[19] 25 WORDS AND PHRASES 539 citing Midgett vs. Watson, 29 N.C. 143, 145.

[20] Ibid., citing Fort vs. Gooding, N.Y., 9 Barb. 371, 377.

[21] Ibid., citing Midgett vs. Watson, supra.

[22] Ibid., p. 542, citing Parks vs. Interstate Accounts Service, D.C. Mo., 54 F. Supp. 581, 583.

[23] Decision, p. 19; Rollo, p. 47.

[24] Even if the earliest date of the check is November 3, 1982, the check was not yet stale by the time it was encashed on July 1 and 6, 1983. According to the Government Accounting and Auditing Manual, a check is considered stale when it is outstanding for over two(2) years from the date of issuance or as prescribed by the government-authorized depository bank.

[25] Exhibit 6-a, Folder of Exhibits.

[26] TSN, March 14, 1989, pp. 6-7.

[27] See Meneses vs. Sandiganbayan, 232 SCRA 441; Cabello vs. Sandiganbayan, 197 SCRA 94.

[28] To replenish is to fill again as something that has been wholly or partially emptied; to bring back to fullness or completeness, as diminished supplies. (MORENO'S PHILIPPINE LAW DICTIONARY, 3rd ed., p. 816).

[29] 202 SCRA 762.

[30] 177 SCRA 229.

[31] 160 SCRA 483.

[32] Supra, At p. 491.

[33] 211 SCRA 171.

[34] At p. 177.

[35] Macadandang vs. Sandiganbayan, 170 SCRA 308.

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