

PEOPLE OF THE PHILIPPINES, PLAINTIFF-APPELLEE, VS. ABELARDO SALONGA, ACCUSED-APPELLANT.

G.R. No. 131131. June 21, 2001

Ponente: GONZAGA-REYES, J.

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GONZAGA-REYES, J.:

This case was certified to this Court pursuant to Section 13, Rule 124[1] of the Rules of Court from a decision rendered by the Court of Appeals[2] in CA-G.R. CR NO. 18551 which modified the decision of the Regional Trial Court[3] (RTC) of Makati, Branch 142 in Criminal Case No. 33127, by increasing the penalty imposed on the accused to reclusion perpetua.

Abelardo Salonga, Flaviano Pangilinan, Amiel Garcia and Ricardo Licup were charged with the crime of Qualified Theft through Falsification of Commercial Document in an information[4] that reads:

"That on or before the 23[rd] day of October, 1986, in the Municipality of Makati, Metro Manila, Philippines and within the jurisdiction of this Honorable Court, the above-named accused, conspiring and confederating with one another and mutually helping and aiding one another, and as such had access to the preparation of checks in the said Metrobank and Trust Company, with grave abuse of confidence, intent of gain and without the knowledge and consent of the owner thereof, did then and there willfully, unlawfully and feloniously take, steal and carry away the total amount of P36,480.30 by forging the signature of officers authorized to sign the said check and have the said check deposited in the account of Firebrake Sales and Services, the supposed payee when in truth and in fact there is no such transaction between Firebrake and Metrobank, thereby causing the preparation and use of a simulated check described as Check No. 013702 in the amount of P36,480.30 making it appear genuine and authorized, through which they succeeded in its encashment, enabling them to gain for themselves the total sum of P36,480.30, to the damage and prejudice of Metrobank and Trust Company in the total amount of P36,480.30.

CONTRARY TO LAW."

On January 7, 1991, Salonga was arraigned and pleaded not guilty to the crime charged. His co-accused, Flaviano Pangilinan, Amiel Garcia and Ricardo Licup are still at large.

On July 19, 1993, the RTC rendered its decision finding Salonga guilty beyond reasonable doubt of Qualified Theft through Falsification of Commercial Document, the dispositive portion of which reads:

"WHEREFORE, premises considered, the Court finds the accused Abelardo Salonga GUILTY beyond reasonable doubt of the complex crime of QUALIFIED THEFT THRU FALSIFICATION OF COMMERCIAL DOCUMENT. Absent any circumstance which attended the commission of the crime he is hereby sentenced to suffer an indeterminate prison term of six (6) years and one (1) day of prision mayor as minimum to twelve (12) years of reclusion temporal as maximum."

The trial court summarized the evidence for the prosecution, upon which it based its conviction of accused-appellant in this wise:

Prosecution:

"x x x (T)he Loans and Placement Department of Metropolitan Bank and Trust Company (Metrobank) issued Metrobank Cashier's Check No. CC 013702 dated October 23, 1986 in the amount of P36,480.30 which purports to have been signed by Antonio L. Manuel, as manager of the said department and authorized signatory of the check and which had been cleared and encashed (Exhibits "A", "A-1" to "A-4).

On January 20, 1987, Arthur Christy Mariano, lead examiner of Metrobank's Loans and Placement Department, conducted a spot audit of the Loans and Placement Department of Metrobank. The outcome of the spot audit as embodied in the Reports dated February 12, 1987 and March 26, 1987, is as follows:

Unauthorized Issuance of Cashier's check

Test-verification of the daily issuance of cashier's checks by the Loans and Placement Department disclosed the following:

- There was a cashier's check issued on October 23, 1986 under CC No. 013702 payable to a certain Firebreak Sales and Services for P36,480.30 the xerox copy of which is shown as EXHIBIT A.
- The signatures of the authorized signatories appearing on the subject cashier's check have an apparent dissimilarity with their genuine signature particularly that of Mrs. Antonia L. Manuel, Manager of Loans and Placement Department.
- At the back portion of the Cashier's check, it was traced that the same was deposited to Account No. 3021-3900-53 maintained at BPI-Ayala Ave. Branch. However, we were not able to establish the name/owner of the account at BPI.
- On the day of issuance of the cashier's check, it was found out that the corresponding debit and credit balances appearing in the proof sheet of Loans and Placement Department are balanced. However, the supporting accounting ticket debiting Accounts payable was short by P36,480.30, the amount of the cashier's check while the credit accounting ticket for the "Cashier's and Gift Checks" account reflects the correct total of issuances for the day but the signature of the Authorized Signature" space is forged as shown in Exhibit B.
- The Cashier's check in question was properly recorded in the register maintained at the FX/Loans Accounting Section. It passed to the usual clearing procedure except for the signature verification of the authorized signatories. Thus, the unauthorized issuance/dissimilarity of the signatures could not be readily detected.
- The matter was brought to the attention of the Division Heads concerned who immediately confronted the responsible officers, Mr. Abelardo A. Salonga, Acting Asst. Cashier and Custodian of the unissued cashier's check at the Loans & Placement Department and Mr. Flaviano M. Pangilinan, Asst. Manager of FX/Loans Accounting Section. Both admitted their participation on the irregularity/unauthorized issuance of said cashier's check.
- The case was already endorsed to the Department of Internal Affairs by the Controller.'

"UNAUTHORIZED ISSUANCE OF CASHIER'S CHECK

Except _for the unauthorized issuance of Cashier's Check No. 013702 for P36,480.30 on October 23, 1986, we found out that the transactions involving 'Accounts payable' account are in order per verification conducted from October to December 1986. All items lodged under said account were properly accounted for. As have been reported, the perpetrators on this particular scheme are Messrs. Flaviano M. Pangilinan and Abelardo A. Salonga, Assistant Manager and Acting Assistant Cashier, respectively. Mr. Pangilinan made a payment of P17,500.00 on January 28, 1987 under O.R. No. 65696 while no payment was received from Mr. Salonga as of this writing.'

(Exhibits "M", "M-1", "N", "N-1").

"Antonia Manuel and Arthur Christy Mariano both testified that the signature of the former appearing on the subject check and on Metrobank' Debit (Local) Ticket TR No. 8 dated October 23, 1986 which was prepared by accused Amiel S. Garcia (Exhibits `1', `1-1', `1-2') corresponding to the subject check, is a forgery after comparison thereof with the genuine signature of Antonia Manuel appearing on the cashier's checks also issued by the Loans and Placement Department of Metrobank (Exhibits `D', `D-1', `D-2', `E', E-1', `E-2'; `F', `F-1', `F-2'; `G', `G-1' `G-2; `H', `H-1, `H-2').

"Arthur Mariano declared that while the amount of accounts payable for October 23, 1986 as reflected in the proof sheet of Metrobank's Loans and Placement Department is P97,112.17 (Exhibits `J', `J-1', `J-2'), the total amount of accounts payable by said department for October 23, 1986 under Metrobank Debit (Local) Tickets TR No. 8 both dated October 23, 1986 is P60,631.87 (P60,390.58 + P241.29) (Exhibits `K', `K-1', `K-2'; `L', `L-1, `L-2', respectively), which two amounts under normal circumstances, should be equal. The difference of the two aforesaid amounts totaled P36,480.30 which is equivalent to the amount stated in the subject cashier's check, which allegedly shows that the check was issued bereft of any transaction.

"By virtue of the alleged anomaly surrounding the issuance of the subject cashier's check, accused Abelardo Salonga was summoned to appear before Valentino Elevado, Assistant Accountant, Department of Internal Affairs of Metrobank. After allegedly appraising Abelardo Salonga of his constitutional right to remain silent and to counsel, an interview in a question and answer form was conducted. Accused Abelardo Salonga allegedly waived his constitutional rights and submitted himself to the interview. In the course of the interview, accused Abelardo Salonga admitted having issued the subject cashier's check without any legitimate transaction, to accused Amiel Garcia as accused who was then encountering financial difficulties. That out of the amount of the check, P8,500.00 went to the personal benefit of accused Abelardo Salonga.

"After the interview, accused Abelardo Salonga executed a written statement which he authenticated by affixing his signature thereon (Exhibits `B' to `B-7'). Questions and Answers Nos. 7, 8, 9, 19 and 21 stated in the written statement read as follows:

7.

Q:

Placement Section, Metrobank, Head Office, Makati, Metro Manila, what are your duties and responsibilities?

A:

I have the control of the issuance of cashier checks for Loans and placement transactions of Metrobank, and others.

8.

Q:

In connection with your duties of issuing cashiers checks regarding loans and placement transactions of Metrobank, have you come across Cashier's Check No. CC 013702 dated October 23, 1987, payable to Firebreak Sales and Services in the amount of P36,480.30?

A:

I issued this check in blank to Mr. Amiel Garcia, messenger on October 23, 1986.

9.

Q:

Why did you issue this blank Cashier's check No. 013702 to Mr. Amiel Garcia, was there a legitimate transaction in loans or in placement?

A:

There was no legitimate or legal transaction in loans neither in placement, but I issued this to Mr. Garcia because Mr. Flaviano Pangilinan, Assistant Manager, Accounting Department who is my compadre and I have plan to make money and I want to help Mr. Amiel Garcia who is financially handicapped.

19.

Q:

Was this check cleared by Metrobank?

A:

Yes, because Mr. Flaviano Pangilinan is the Assistant Manager of the Accounting Section downstairs in the basement, their section cleared this check.

21.

Q:

Did Mr. Flaviano Pangilinan give you any amount as your share?

A:

After about three days, at about after lunch, he called me outside the bank, (beside the bank), and he handed me an envelope with P17,000.00 plus, he said 'pare, eto oh', 'ganon lang.'

(Exhibits B-8 to B-11).

"A letter dated September 15, 1987 was addressed by accused Abelardo Salonga to Atty. Severino Tobias of Metrobank Head Office wherein the former signified his intention to compromise the case (Exhibits 'C' to 'C-3').

Upon the other hand, accused-appellant relied on denial as his defense; attributed to simple negligence the loss of the check which was admittedly in his custody and also repudiated his extra-judicial confession. The evidence for the defense was summarized by the trial court as follows:

Defense:

"x x x Abelardo Salonga testified that from 1973 to 1987, he was employed by Metrobank as an acting assistant cashier. In such capacity, he was in charge of managing money market placements and payments of maturing money placement investments. Before accused Abelardo Salonga may prepare and issue a cashier's check, he must first be instructed by his manager to do so. Then the prepared check will be back to the Accounting Section for examination, then back to the manager for his signature and to the other officer for his counter-signature, the check is then returned to accused Abelardo Salonga for eventual release to the bank's client.

"According to Abelardo Salonga, he first learned that he was being accused of the present charge after the audit of his department was concluded. Two persons from the Internal Affairs Department invited him to an investigation. These two persons allegedly forced (him) to go with them and even dragged him into the car and brought him to the Department's Office at PS Bank, Ayala Avenue.

"During the investigation, accused Abelardo Salonga's alleged statement was typewritten but he was neither asked any questions nor did the investigators talk to him. He was given an opportunity to read his statement but

only for a limited period of time. He allegedly affixed his signature involuntarily on the typewritten statement after the investigators threatened him and hit him on the nape. The investigators never informed him of his right to counsel and neither did they believe this claim of innocence.

"Upon learning that a criminal complaint was filed against him, accused Abelardo Salonga sought the assistance of a lawyer and wrote a letter to the Personnel Head of Metrobank. In the said letter, accused Abelardo Salonga admitted his negligence in connection with the subject check because of the threats employed by the investigators and that he has never been employed nor has he any interest whatsoever with Firebreak Sales and Services.

"In the letter which accused Abelardo Salonga sent to Atty. Severino Tabios of Metrobank (Exhibit 'C' prosecution), said accused offered to pay the bank the amount of P8,500.00 just to finish the case so that he can earn a living and get a new job."

The rebuttal evidence of the prosecution was summarized by the trial court thus:

"x x x, Benito Cuan, bank officer of the Department of Internal Affairs of Metrobank, testified that he, together with Valentino Elevado composed the investigating team tasked with the investigation of the cashier's check anomaly. Also present during the investigation were the following: Cristina Cubangay, Susan Trinidad, and Atty. Narciso Belasa. The investigation transpired at the PS Bank building, Ayala Avenue which housed the Department of Internal Affairs of Metrobank.

"Benito Cuan declared that upon orders of his superior, he was instructed to go to Metrobank plaza located along Buendia Avenue to invite accused Abelardo Salonga to an interview to shed light on the cashier's check anomaly. The said accused allegedly voluntarily acceded to the invitation and the two then proceeded to PS Bank building. No force or coercion was employed to procure the attendance of Abelardo Salonga in the said investigation. In the contrary, Abelardo Salonga voluntarily and of his own free will accompanied Benito Cuan to PS BANK Building. x x x" (Decision, Criminal Case No. 33127, pp. 2-7)."

Giving full credence to the evidence of the prosecution, the trial court convicted accused-appellant of the crime charged. The Court of Appeals affirmed the trial court's Decision convicting accused-appellant, however, the appellate court ruled that the penalty imposed was erroneous and modified the same by increasing the penalty imposed to reclusion perpetua, The Court of Appeals disposed as follows:

"WHEREFORE, pursuant to the above-quoted provisions of Rules on Criminal Procedure and Article VIII, Section 5 of the 1987 Constitution of the Philippines and finding Abelardo Salonga guilty beyond reasonable doubt of the crime of Qualified Theft through Falsification of Commercial Document, as defined and penalized under Article 48 in relation to Articles 309, 310 and 172, RPC, as amended with the penalty of reclusion perpetua, We certify this case to the Honorable Supreme Court for final determination and appropriate action (People vs. Demecillo, 186 SCRA 161, 164)."

Having imposed reclusion perpetua on accused-appellant, the Court of Appeals as earlier noted, refrained from entering judgment and certified the case to the Supreme Court for review, in conformity with Section 13, Rule 124 of the Rules of Court.

Hence, this appeal before this Court.

In his Supplemental Brief, accused-appellant adopts the following first and second assigned errors found in the Appellant's Brief dated February 7, 1996 filed with the Court of Appeals, to wit:

I

THE TRIAL COURT ERRED IN ADMITTING IN EVIDENCE THE ALLEGED EXTRA JUDICIAL CONFESSION/ADMISSION (EXH. 'B') OF THE ACCUSED-APPELLANT ABELARDO SALONGA

WHICH WAS OBTAINED IN VIOLATION OF HIS CONSTITUTIONAL RIGHT TO COUNSEL.

II

THE TRIAL COURT ERRED IN RELYING ON OTHER EVIDENCE WHICH ARE NOT SUFFICIENT TO SUSTAIN CONVICTION BEYOND REASONABLE DOUBT FOR THEY ARE BASED ON SPECULATIONS, CONJECTURES AND PROBABILITIES.

with the addition of the following third assigned error:

III

THE COURT OF APPEALS ERRED IN FINDING ACCUSED-APPELLANT ABELARDO SALONGA GUILTY BEYOND REASONABLE DOUBT OF THE CRIME OF QUALIFIED THEFT THROUGH FALSIFICATION OF COMMERCIAL DOCUMENT WITH THE PENALTY OF RECLUSION PERPETUA.

The foregoing assignment of errors may be reformulated into these three issues or topics: (1) admissibility of accused-appellant's extra-judicial confession/admission; (2) credibility of the witnesses and sufficiency of the prosecution evidence; (3) propriety of the penalty imposed.

First, we reject accused-appellant's argument that his "so-called extra-judicial confession/admission" taken on January 27, 1987[5] marked as Exhibit "B" is inadmissible in evidence on the ground that the waiver of his right to counsel was made without the assistance of counsel in violation of Section 20, Article IV of the 1973 Constitution which mandates that "x x x (a)ny person under investigation for the commission of an offense shall have the right to remain silent and to counsel, and to be informed of such right. x x x Any confession obtained in violation of this section shall be inadmissible in evidence."

Applying said provision of the 1973 Constitution, the Court in *Morales, Jr. vs. Enrile*[6] laid down the guidelines to be observed strictly by law enforcers during custodial investigation:

"At the time a person is arrested, it shall be the duty of the arresting officer to inform him of the reason for the arrest and he must be shown the warrant of arrest, if any. He shall be informed of his constitutional rights to remain silent and to counsel, and that any statement he might make could be used against him. The person arrested shall have the right to communicate with his lawyer, a relative, or anyone he chooses by the most expedient means - by telephone if possible - or by letter or messenger. It shall be the responsibility of the arresting officer to see to it that this is accomplished. No custodial investigation shall be conducted unless it be in the presence of counsel engaged by the person arrested, by any person on his behalf, or appointed by the court upon petition either of the detainee himself or by anyone on his behalf. The right to counsel may be waived but the waiver shall not be valid unless made with the assistance of counsel. Any statement obtained in violation of the procedure herein laid down, whether exculpatory or inculpatory, in whole or in part, shall be inadmissible in evidence."

Clearly, the constitutional right to counsel as enunciated in the aforecited case may be invoked only by a person under custodial investigation for an offense. Accused-appellant's extra-judicial confession was properly admitted and considered by the trial court considering that when accused-appellant gave his statement he was not under custodial investigation. Custodial investigation is "the stage where the police investigation is no longer a general inquiry into an unsolved crime but has begun to focus on a particular suspect taken into custody by the police who carry out a process of interrogation that lends itself to elicit incriminating statements." [7] Indeed, custodial investigation refers to "questioning initiated by law enforcement officers after a person has been taken into custody or otherwise deprived of his freedom of action in any significant way. [8]

In this case, when Arthur Christy Mariano of the spot audit group discovered that there was a discrepancy in the proof sheet brought about by the issuance of a cashier's check numbered 013702 made payable to Firebrake Sales and Services in the amount of Thirty Six Thousand, Four Hundred Eighty pesos and Thirty centavos (P36,480.30), accused-appellant was summoned to appear before Valentino Elevado, Assistant Accountant, Department of Internal Affairs of Metrobank for questioning. It bears stressing that Elevado is not a police officer or law enforcer but a private person who was a bank officer. In the course of the interview, accused-appellant admitted having issued the subject cashier's check without any legitimate transaction, to his co-accused Amiel Garcia who was then encountering financial difficulties. He also admitted that out of the amount of the check, P8,500.00 went to his personal benefit. His admissions were reduced into writing and offered as Exhibit "B" by the prosecution. It is well-settled that the legal formalities required by the fundamental law of the land apply only to those extra-judicial confessions obtained during custodial investigation.[9]

Second, in view of our ruling on the admissibility of the extra-judicial confession, we must likewise reject accused-appellant's contention that his conviction was based merely on speculations, possibilities, suspicions and conjectures. According to him, while it was established that as Assistant Cashier he had access to the preparation and releasing of Metrobank cashier's checks, there was no evidence that he was seen in the actual act of falsifying the check; releasing it; or encashing the same. He argues further that conspiracy with his co-accused in the commission of the offense was not proved clearly and convincingly. Evidently, accused-appellant's arguments are still premised on the inadmissibility of his written extra-judicial confession which we have already affirmed as admissible. As mentioned earlier, accused-appellant admitted in said extra-judicial confession that he issued the subject cashier's check without a legitimate transaction to Amiel Garcia; that his co-conspirators were Garcia and Pangilinan; and that he got a share of P8,500.00 from the sum encashed.

We are in accord with the findings of both the trial court and appellate court that the prosecution established beyond reasonable doubt the participation of accused-appellant in the crime charged. It was established that accused-appellant was the custodian of the blank Metrobank cashier's check which was processed and encashed. Arthur Christy Mariano of the spot audit group testified that the amount of accounts payable for October 23, 1986 as reflected in the proof sheet did not tally with the debit tickets of the same date, showing that the check was issued without any transaction. He also testified that after finding basic differences in the signature of bank manager Antonia Manuel appearing on the subject check with other specimens he conferred with the latter who told him that the signature appearing therein was not hers. Manager Antonia Manuel likewise testified that the signature appearing in the cashier's check varies with the way she signs. Significantly, in a letter dated September 15, 1987 to Atty. Severino S. Tabios of Metrobank marked as Exhibit "C", accused-appellant confirmed the statements in his extra-judicial confession and offered to return the amount of P8,500.00, portions of which we quote:

"x x x.

This is with reference to the bank's criminal case against me, which was filed through your lawyers and is now subject of arraignment at the at the Makati Fiscal's Office, documented as Case No. 87-3791.

I will not expound further my involvement in this case as I have already admitingly confessed during the company's investigation. An involvement in which I could not still fathom and still repenting in having so, relinquishing all the years of stay in your company where I've learned a lot and reared my family. x x x

x x x. The amount involve is only very minimal (involved is P8,5000.00) of which I am willing to pay back the bank by Janaury 1988."

Furthermore, Assistant Accountant Valentino Elevado (Internal Affairs) who investigated the anomalies

surrounding the issuance of the check testified that he personally interviewed accused-appellant regarding the matter. Benito T. Cuan testified that he was present during the entire interview and signing of the statement by accused-appellant and that no force or coercion was employed against accused-appellant during the interview. It is a well-entrenched rule that this Court will not interfere with the trial court's assessment of the credibility of the witnesses absent any indication or showing that the trial court has overlooked some material facts or gravely abused its discretion, especially where, as in this case, such assessment is affirmed by the Court of Appeals.[10] Verily, we find that the evidence for the prosecution deserves credence and that the same is sufficient for conviction.

Lastly, we come to the correctness of the penalty imposed. The crime charged is Qualified Theft through Falsification of Commercial Document. The information alleged that the accused took P36,480.30 with grave abuse of confidence by forging the signature of officers authorized to sign the subject check and had the check deposited in the account of Firebrake Sales and Services, a fictitious payee without any legitimate transaction with Metrobank. Theft is qualified if it is committed with grave abuse of confidence.[11] The fact that accused-appellant as assistant cashier of Metrobank had custody of the aforesaid checks and had access not only in the preparation but also in the release of Metrobank cashier's checks suffices to designate the crime as qualified theft as he gravely abused the confidence reposed in him by the bank as assistant cashier. Since the value of the check is P38,480.30, the imposable penalty for the felony of theft is prision mayor in its minimum and medium periods and one year of each additional ten thousand pesos in accordance with Article 309, paragraph 1 of the Revised Penal Code.[12] However, under Article 310 of the Revised Penal Code,[13] the crime of qualified theft is punished by the penalties next higher by two (2) degrees than that specified in Article 309 of the Revised Penal Code. Two (2) degrees higher than prision mayor in its minimum and medium periods is reclusion temporal in its medium and maximum periods. In addition, forging the signatures of the bank officers authorized to sign the subject cashier's check was resorted to in order to obtain the sum of P36,480.30 for the benefit of the accused. As correctly held by the courts a quo, falsification of the subject cashier's check was a necessary means to commit the crime of qualified theft resulting in a complex crime. Hence, we apply Article 48 of the Revised Penal Code, which provides that, "x x x where an offense is a necessary means for committing the other, the penalty for the more serious crime in its maximum period shall be imposed." Considering that qualified Theft is more serious than falsification of bank notes or certificates which is punished under Article 166 (2) of the Revised Penal Code with prision mayor in its minimum period,[14] the correct penalty is fourteen (14) years and eight (8) months of reclusion temporal as minimum to twenty (20) years of reclusion temporal as maximum.

WHEREFORE, the decision of the Court of Appeals dated September 4, 1997 is hereby **AFFIRMED** with the **MODIFICATION** that the penalty is reduced to fourteen (14) years and eight (8) months of reclusion temporal as minimum to twenty (20) years of reclusion temporal as maximum.

SO ORDERED.

Melo, (Chairman), Vitug, Panganiban, and Sandoval-Gutierrez, JJ., concur.

[1] §13-"x x x Whenever the Court of Appeals should be of the opinion that the penalty of reclusion perpetua or higher should be imposed in a case, the court after discussion of the evidence and the law involved, shall render judgment imposing the penalty of reclusion perpetua or higher as the circumstances warrant, refrain from entering judgment and forthwith certify the case and elevate the entire record thereof to the Supreme Court for review."

[2] Sixth Division composed of the ponente, .. Buenaventura J. Guerrero, JJ. Jaime M. Lantin and Portia Aliño-Hormachuelos, concurring.

[3] Presided by Judge Salvador P. De Guzman, Jr.

[4] Record, pp. 1-4.

[5] Prior to the effectivity of the 1987 Constitution on February 2, 1987.

[6] 121 SCRA 538 (1983).

[7] People vs. del Rosario, 305 SCRA (1999).

[8] People vs. Logronio, 214 SCRA 519 (1998).

[9] People vs. Tawat, 129 SCRA 431 (1984); People vs. Binamira, 277 SCRA 232 (1997).

[10] People vs. Sabalones, 294 SCRA 751 (1998).

[11] Article 310, Revised Penal Code.

[12] Art. 309. Penalties. -Any person guilty of theft shall be punished by:

1. the penalty of prision mayor in its minimum and medium periods, if the value of the thing stolen is more than 12, 000 pesos but does not exceed 22,000 pesos; but if the value of the thing exceeds the latter amount, the penalty shall be the maximum period of the one prescribed in this paragraph, and one year of each additional ten thousand pesos, x x x.

[13] Art. 310. Qualified Theft. - The crime of theft shall be punished by the penalties next higher by two degrees than those respectively specified in the next preceding article, if committed by a domestic servant, or with grave abuse of confidence, or if the property stolen is motor vehicle, mail matter or large cattle or consist of coconuts taken from the premises of a plantation, fish taken from a fishpond or fishery or if property is taken on the occasion of fire, earthquake, typhoon, volcanic eruption, or any other calamity, vehicular accident or civil disturbance.

[14] ART 166. Forging treasury or bank notes or other documents payable to bearer; importing, and uttering such false or forged notes and documents. - The forging or falsification of treasury or bank notes or certificates or other obligations and securities payable to bearer and the importation and uttering in connivance with forgers or importers of such false or forged obligations or notes, shall be punished as follows:

x x x.

2. By prision mayor in its maximum period and a fine not to exceed 2,000 pesos, when the forged or altered document is a circulating note issued by any banking association duly authorized by law to issue the same.

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