

PEOPLE OF THE PHILIPPINES, PETITIONER, VS. SANDIGANBAYAN AND JUAN ROBERTO L. ABLING, RESPONDENTS.

G.R. No. 198119. September 27, 2017

Ponente: LEONARDO-DE CASTRO, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-198119/>

LEONARDO-DE CASTRO, J.:

This Petition for Certiorari under Rule 65 of the Rules of Court,[2] as amended, assails the Decision[3] dated June 16, 2011 of public respondent Sandiganbayan in Criminal Case No. 22987, entitled "People of the Philippines v. Juan Roberto Abling y Loyola," acquitting herein private respondent Juan Roberto L. Abling (Abling) of the crime of malversation of public funds defined and penalized under Article 217 of the Revised Penal Code.

In an Information dated August 4, 1995, private respondent Abling was charged as follows:

That for the period from January 22, 1986 to February 4, 1986 or sometime prior or subsequent thereto, in Pasig, Metro-Manila, Philippines, and within the jurisdiction of this Honorable Court, J. Roberto L. Abling, a public officer, being then the Executive Director of the Economic Support Fund Secretariat, Office of the President of the Philippines and as such accountable for public funds received and/or entrusted to him by reason of his office, acting in relation to his office and taking advantage of the same, did then and there, willfully, unlawfully and feloniously take, misappropriate and convert to his personal use and benefit the amount of P22,000,000.00 from such public funds received by him by reason of his office to the damage of the government in the amount aforestated.[4]

The facts leading to the filing of the Information are:

Pursuant to Letter of Instruction (LOI) No. 1030 dated May 27, 1980, entitled "Establishing the Implementing Machinery and Mechanism for the Utilization of Economic Assistance Proceeds from the Military Bases Agreement," then President Ferdinand E. Marcos (President Marcos) directed the following:

1. The proceeds of the Economic Support Fund (ESF) made available to the Philippine Government under the Military Bases Agreement, as amended, shall be allocated and utilized for priority development programs and projects of the government particularly the Bagong Lipunan Sites and Services Program, subject to the approval of the President pursuant to Section 14, General Provisions of the General Appropriations Act of 1980.
2. The ESF proceeds shall be treated as a Special Account on the Treasury of the Philippines provided that pertinent provisions of P.D. No. 1177 (Sections 40, 50 and 51) and LOI 981 shall not apply.
3. There is hereby created a Management Advisory Committee (MAC) with the Minister of Human Settlements, as Chairperson, and with the Minister of Defense, Minister of Industry, Minister of Budget, Minister of Public Works, Minister of Education and Culture, Minister of Economic Planning and Minister of Agriculture as members, to advise the President on the allocation and utilization of the ESF. For this purpose the MHS shall serve as the Secretariat to the MAC.
4. The Management Advisory Committee shall

- (a) determine the eligible development programs and projects of the Government that may avail of the ESF;
- (b) program the allocation of the ESF among the priority programs and projects;
- (c) represent the Philippine Government in dealing with USAID or any instrumentalities of the USA dutifully authorized to handle ESF issues;
- (d) submit to the President of the Philippines for final approval the utilization plan of the ESF;
- (e) prepare and submit to the Minister of the Budget the Philippine Government counterpart requirements .to implement the programs/projects for approval by the President; and
- (f) submit regular accomplishment reports to the President of the Philippines.

Subsequent thereto, through LOI No. 1434 dated October 26, 1984 entitled "Amending Letter of Instructions No. 1030 and Providing for the Reconstitution of the Management Advisory Committee," President Marcos reorganized^[5] and renamed the Management Advisory Committee into the "Economic Support Fund (ESF) Council" and placed the same directly under his office. Further, the ESF Secretariat (ESFS) was constituted, to be headed by an Executive Director. Under LOI No. 1434, the Executive Director had the following powers and responsibilities, viz.:

- a) Upon clearance with the President and the Council, issue rules and regulations as may be necessary to implement the provisions of this LOI.
- b) Reorganize the Secretariat directly under the ESF Council as a critical technical support staff of the Council and establish such working relationships with the National Economic and Development Authority and the Office of the Philippine Ambassador to the United States for purposes of coordinating and integrating U.S. foreign assistance program.
- c) Approved the organizational and staffing structure and appoint the personnel of the Secretariat subject to confirmation of the Council.
- d) Submit for the review and approval of the ESF Council program plans for the utilization of ESF allocations.
- e) Undertake and conduct economic and financial studies for the effective and expanded utilization of the ESF to support priority basic needs programs and projects of the government.
- f) Report directly to the Chairman of the Council and/or the President on all ESF matters requiring immediate action.

In 1983, President Marcos appointed private respondent Ablang as Executive Director of the ESFS.^[6]

On November 21, 1985, President Marcos signed LOI No. 1484, Series of 1985, establishing the policies and guidelines for the disbursements of ESF proceeds, to wit:

- a) Joint Circular No. 1-85 dated September 19, 1985 of the Commission on Audit and the ESF Secretariat, prescribing procedures on the release and utilization of the funds as administered by the ESF Council and the ESF Secretariat, including the accounting treatment thereof, pursuant to Letter of Instructions No. 1379 dated February 5, 1984, including subsequent amendments or issuances related thereto, shall be strictly complied with.
- b) The interest earnings of ESF proceeds in a Special Account of the Bureau of Treasury shall be utilized as follows: (1) Sixty (60%) percent of the total interest earnings to additionally fund the implementation of ESF projects, including newly identified projects, variation orders and price escalations, in accordance with such criteria as may be approved by the ESF Council, provided that such projects shall be approved by the President

prior to their implementation; (2) Forty (40%) percent to support the operations of the ESF Secretariat, including personnel maintenance and operating expenditures insurance premiums and other contingency requirements of completed ESF projects.

c) The National Treasurer of the Philippines shall submit to the President, through the ESF Secretariat, a periodic report on all ESF remittances, including the total amount representing the actual interest earnings of ESF proceeds.

In Joint Circular No. 1-85,[7] the Commission on Audit (COA) and ESFS established the guidelines and procedures on the release and utilization of amounts from the Fund, e.g., all disbursements must be covered by duly approved vouchers in accordance with existing auditing and accounting regulations and supported by the required documents.[8] In turn, COA Circular No. 76-17[9] required all disbursements of national security, intelligence, and confidential funds to be supported by duly accomplished disbursement vouchers and receipts, bills, or commercial invoices of creditors.

In January 1986, ESFS issued five disbursement vouchers claimed to be "for the payment of miscellaneous expenses as per instruction of President Marcos." [10] As a result, five checks amounting to P35 million were issued to private respondent Ablang as payee and drawn against ESFS's current account with the Land Bank of the Philippines (Land Bank), Makati Branch.

In February 1986, the EDSA People Power Revolution took place, which resulted in the ouster of former President Ferdinand E. Marcos and the assumption to power of former President Corazon C. Aquino.[11]

Subsequently, pursuant to Audit Assignment Order No. 86-207, then COA Chairman Teofisto Guingona authorized the audit of the confidential funds held by 12 government agencies, including the ESFS. Thus, in March 1986, the COA, through Resident Auditor Fe Ramirez-Muñoz (Resident Auditor Muñoz), conducted a special audit of ESFS's confidential funds. Based on the special audit, it appeared that the ESFS made several cash advances amounting to P35 million to private respondent Ablang from January to February 1986, the Executive Director of ESFS at the time. Of the P35 million, however, only P13 million was refunded to the ESFS.[12] Thus, the COA required private respondent Ablang to liquidate the balance of P22 million, and to submit all supporting documents pertinent to said liquidation as required by COA Circular No. 76-17.[13]

In compliance to the aforementioned,[14] private respondent Ablang referred to his letter dated February 11, 1986 addressed to COA Chairman Francisco S. Tantuico (Chairman Tantuico), through which he submitted the following documents: (a) disbursement vouchers; (b) copy of Certificate of Interest Earnings of ESF Accounts; (c) Summary of Disbursements/Expenses; and (d) Certificates of Disbursement and Delivery duly certified by himself.

However, the COA considered the said documents as insufficient compliance with COA Circular No. 76-17.[15] In her affidavit,[16] Resident Auditor Muñoz insisted on the submission of the following documents: (a) a certified list of projects undertaken by the ESF and its corresponding receipts; and (b) copies of receipts, indicating the identity and names of the recipients of the funds disbursed.

Chairman Guingona also demanded that private respondent Ablang liquidate the P22 million, and to submit the required documents.[17]

Private respondent Ablang, however, failed to comply with the foregoing demand; thus, the COA filed a complaint for malversation against him before the Office of the Ombudsman (Ombudsman).[18]

The Ombudsman found probable cause to indict private respondent Ablang for the crime of malversation before the Sandiganbayan.

Proceedings before the Sandiganbayan

During trial, the prosecution presented several pieces of documentary evidence, i.e., (a) ESFS disbursement vouchers in favor of private respondent Abling amounting to P35 million, which he approved himself; (b) corresponding Land Bank checks also issued in the name of private respondent Abling and amounting to P35 million; (c) private respondent Abling's certification that he received the aforementioned amount, P13 million of which he had refunded, leaving a balance of P22 million; (d) copy of COA Circular No. 76-17; and (e) copy of Joint Circular No. 1-85.[19]

For his defense, private respondent Abling testified that he was instructed by President Marcos to withdraw P35 million from the Fund for the "payment of miscellaneous expenses." He admitted that upon withdrawing the P35 million, he personally delivered P22 million from said amount to President Marcos; and the balance of P13 million was re-deposited to ESF's Land Bank account.[20]

As proof of said delivery to President Marcos, private respondent Abling presented three undated ESFS memoranda,[21] and testified on direct examination that:

ATTY. MAURICIO:

Q

Mr. Witness, the last time you testified in this Honorable Court, specifically on July 8, 2004, you said that you delivered to then President Ferdinand Marcos the amount of twenty-two million pesos (P22,000,000.00) pesos.

WITNESS:

A

Yes, Sir.

ATTY. MAURICIO:

Q

My question is: Do you have any proof that you delivered such amount to then President Ferdinand Marcos?

WITNESS:

A

Yes, Sir.

ATTY. MAURICIO:

Q

What proof do you have?

WITNESS:

A

The... the amounts we delivered in separate... in three separate occasions, Your Honor, are total twenty million. And (each) time I delivered, I draft a memorandum showing that or for the President accepting the payment. This draft memorandum [was] left [on] the President's table. And after the... after I have delivered to him the twenty million, I was wondering why the memorandum is not... is not... signed. In other words, it's not been signed.

x x x x

ATTY. MAURICIO:

We will ask another question.

Q

Witness... Mr. Witness, you said that you wrote a memorandum to the... to then President Ferdinand Marcos.

WITNESS:

A

Yes, Sir.

ATTY. MAURICIO:

Q

If shown to you a copy of that memorandum, would you be able to identify the same?

WITNESS:

A

Yes, Sir.

ATTY. MAURICIO:

Q

I have here three (3) memorand(a) written (on) the stationery of the Economic Support... Support Fund Council, the Secretariat, ["]Memorandum for the President, Subject: Confidential Fund from one Jose Roberto L. Ablang["]

Would you go over (these) memorand(a) and tell the Honorable Court if those are the memorand(a) you said you wrote the President?

WITNESS:

A

Yes, Sir.[22]

Private respondent Ablang testified that President Marcos signed the memoranda. When the documents were shown to him, he identified the signatures appearing with the word "Approved" as those belonging to President Marcos.[23]

The Ruling of the Sandiganbayan

In a Decision dated June 16, 2011, public respondent Sandiganbayan acquitted private respondent Ablang, to wit:

WHEREFORE, for failure of the prosecution to prove the guilt of the accused beyond reasonable doubt, the accused, Juan Roberto Ablang, is hereby ACQUITTED of the offense charged.

The cash bond posted by the accused to secure his provisional liberty is hereby ordered returned to him, subject to the usual accounting and auditing procedures.

The Hold Departure Order issued by this Court against the accused dated 10 October 1995 is lifted and set

aside.[24]

Public respondent Sandiganbayan held that the first three elements of the crime of malversation as defined under Article 217 of the Revised Penal Code were present, viz.: (a) private respondent Ablang, as the ESFS Executive Director, was a public officer at the time of the commission of the crime; (b) by reason of his position, he was in custody and control of ESFS's principal fund and interest earnings; and (c) these funds were public funds and private respondent Ablang was accountable for it.[25] As such, only the presence of the last element-that private respondent Ablang converted the funds to personal use-was at issue.

In this regard, the court a quo cited *Valle v. Sandiganbayan*,[26] *Felicilda v. Grospe*,[27] and *Zambrano v. Sandiganbayan*[28] where this Court ruled that a prima facie case of malversation exists when a public officer accountable for public funds fails to produce or explain the disposition of such funds upon demand by a duly authorized officer. Thus, a conviction for malversation may be sustained even if there is no direct evidence of personal misappropriation as long the public officer failed to explain satisfactorily the absence of the public funds involved.[29] However, public respondent Sandiganbayan considered private respondent Ablang's testimony together with Exhibits "15," "16" and "17" - the three memoranda - and ruled that such evidence rebutted the above-stated presumption as they proved that private respondent Ablang personally delivered the amount of P22 million to President Marcos.[30] It held that when the absence of funds was not due to the personal use of the accused, the presumption was completely destroyed.[31]

Public respondent Sandiganbayan noted that the prosecution should have presented direct evidence showing that private respondent Ablang appropriated the amount in question for his personal use. Absent which, the testimony of private respondent Ablang coupled with the three memoranda, cast reasonable doubt over the latter's guilt of the crime charged.[32]

Thus, petitioner People of the Philippines, through the Office of the Solicitor General, filed the present Petition.

The Issue

Petitioner People of the Philippines raises a lone issue -

PUBLIC RESPONDENTS COMMITTED GRAVE ABUSE OF DISCRETION WHEN THEY ACCEPTED THE DEFENSE OF ABLANG THAT HE FORWARDED THE FUNDS TO PRESIDENT MARCOS AS BEING SUFFICIENT TO OVERTURN THE LEGAL PRESUMPTION OF MALVERSATION

The Ruling of the Court

The Petition has no merit.

Petitioner People argues that Article 217[33] of the Revised Penal Code does not require the State to present proof that the accused actually appropriated, took, or misappropriated the public funds, or property. Instead, a showing that a public officer accountable for any public funds failed to have duly forthcoming such funds upon demand by any authorized officer, establishes a prima facie case of malversation. The accused must then overturn this presumption of law by presenting adequate evidence that he in fact did not put said funds to personal use. Petitioner People avers that, in the present case, public respondent Sandiganbayan committed grave abuse of discretion when it accepted private respondent Ablang's bare explanation that he had forwarded the P22 million to President Marcos and three undated memoranda purportedly evidencing such turnover. These are not strong and convincing proof and, thus, private respondent Ablang fell short in overturning the presumption of malversation.[34]

Private respondent Ablang counters that the present petition, insofar as it seeks to reconsider public respondent

Sandiganbayan's judgment of acquittal, places him twice in jeopardy. Further, petitioner People mainly questions public respondent Sandiganbayan's manner of appreciation and evaluation of evidence. This is an error of judgment that cannot be corrected by certiorari.[35]

At the outset, this Court recognizes that a judgment of acquittal rendered by the Sandiganbayan may be assailed via a petition for certiorari under Rule 65 of the Rules of Court on narrow grounds established in jurisprudence.[36]

The general rule is that a judgment of acquittal rendered after trial on the merits shall be immediately final and unappealable because further prosecution will place the accused in double jeopardy.[37] However, the defense of double jeopardy will not lie in a Rule 65 petition. Unlike in an appeal, this remedy does not involve a review of facts and law on the merits, an examination of evidence and a determination of its probative value, or an inquiry on the correctness of the evaluation of the evidence.[38] Judicial review in certiorari proceedings shall be confined to the question of whether the judgment for acquittal is per se void on jurisdictional grounds. The court will look into the decision's validity-if it was rendered by a court without jurisdiction or if the court acted with grave abuse of discretion amounting to lack or excess of jurisdiction-not on its legal correctness.[39] The abuse of discretion must be so patent and gross as to amount to an evasion of a positive duty or virtual refusal to perform a duty imposed by law, or to act in contemplation of law or where the power is exercised in an arbitrary and despotic manner by reason of passion and hostility.[40] More specifically, to prove that an acquittal is tainted with grave abuse of discretion, the petitioner must show that the prosecution's right to due process was violated or that the trial conducted was a sham.[41]

Measured against the foregoing standard, the Court finds that petitioner People has nonetheless failed to meet the exacting criteria required in availing of this exceptional legal remedy.

First, petitioner People accuses public respondent Sandiganbayan of committing grave abuse of discretion when it held that private respondent Ablang's defense - that he forwarded the funds to President Marcos - sufficiently overturned the prima facie case of malversation against him. More specifically, it faults the court a quo for giving probative value to Exhibits "15" "16" and "17" the three ESFS memoranda that were undated and unsigned; thus, of questionable authenticity.[42] According to petitioner People, the documents failed to satisfactorily explain the deficit of P22 million. Hence, the totality of the defense's evidence was not at all sufficient to overcome the presumption of malversation.

These averments directly question public respondent Sandiganbayan's appreciation of evidence. We have already ruled that, in certiorari proceedings, the court shall not examine and assess the evidence of the parties, weigh its probative value of the evidence, or inquire on the correctness of the evaluation of the evidence.[43]

Even if the court a quo committed an error in its review of the evidence or application of the law, these are merely errors of judgment.[44] We reiterate that the extraordinary writ of certiorari may only correct errors of jurisdiction including the commission of grave abuse of discretion amounting to lack or excess of jurisdiction. For as long as the court acted within its jurisdiction, an error of judgment that it may commit in the exercise thereof is not correctable through the special civil action of certiorari.[45] The review of the records and evaluation of the evidence anew will result in a circumvention of the constitutional proscription against double jeopardy.

Second, petitioner People failed to assail public respondent Sandiganbayan's jurisdiction by not substantiating the grave abuse of discretion that the latter supposedly committed when it acquitted private respondent Ablang of the crime charged. In the petition, there is no allegation that public respondent Sandiganbayan acted with bias, partiality or bad faith when it rendered the assailed judgment. Moreover, the petition does not even aver that petitioner People's right to due process was violated or that the trial before the court a quo was a sham.

A petition for certiorari questioning a judgment of acquittal must at least allege these essential grounds.[46] Without these, the Petition must fail.

Third, even if we assume that public respondent Sandiganbayan's error in judgment resulted in a denial of due process or a sham trial and the same was properly alleged, the Court is still prevented from making a complete evaluation of this aspect because petitioner People did not even attach to the present Petition the very documents at the center of its argument, pursuant to Section 1, Paragraph 2, Rule 65 of the Rules of Court, as amended, which reads:

SECTION 1. Petition for certiorari. - x x x.

The petition shall be accompanied by a certified true copy of the judgment, order or resolution subject thereof, copies of all pleadings and documents relevant and pertinent thereto, and a sworn certification of non-forum shopping as provided in the third paragraph of section 3, Rule 46. (Emphases supplied.)

Considering that petitioner People impugned the veracity of the three memoranda supposedly signed by President Marcos, without copies of Exhibits "15," "16" and "17," the Court has no opportunity to examine its contents and verify the same as against petitioner People's averments. In fact, the Court has no factual basis upon which it could actually and completely dispose of the issue raised by petitioner People. Therefore, all that is left before the Court are bare and unsubstantiated allegations that do not warrant the Court's consideration.[47]

Failure to comply with the dictates of the above-quoted Section 1, vis-a-vis Section 3, Paragraph 3 of Rule 46,[48] is a ground for the dismissal of the petition under the last paragraph of the same section, viz.:

SEC. 3. Contents and filing of petition; effect of non-compliance with requirements. - x x x.

x x x x

[A]nd shall be accompanied by a clearly legible duplicate original or certified true copy of the judgment, order, resolution, or ruling subject thereof, such material portions of the record as are referred to therein, and other documents relevant or pertinent thereto. x x x.

x x x x

The failure of the petitioner to comply with any of the foregoing requirements shall be sufficient ground for the dismissal of the petition. (Emphases supplied.)

That petitioner People failed to comply with this mandatory procedural requirement likewise justifies the dismissal of the present petition.

In fine, the judgment of acquittal was rendered by public respondent Sandiganbayan within its jurisdiction; therefore, the issuance of a writ of certiorari is unwarranted in this case.

WHEREFORE, the Petition for Certiorari is DISMISSED for lack of merit.

SO ORDERED.

Sereno, C. J., (Chairperson), Velasco, Jr.,[*] Del Castillo, and Tijam, JJ., concur.

[1] Also referred to as "Jose" in some of the pleadings/documents/court processes.

[*] Per Raffle dated September 20, 2017.

[2] Section 5, Rule 65 of the Rules of Court provides: "When the petition filed relates to the acts or omissions of a

judge, court, quasi-judicial agency, tribunal, corporation, board, officer or person, the petitioner shall join, as private respondent or respondents with such public respondent or respondents, the person or persons interested in sustaining the proceedings in the court[.]"

[3] Rollo, pp. 51-78; penned by Associate Justice Samuel R. Martires (now a member of this Court) with Presiding Justice Edilberto G. Sandoval and Associate Justice Teresita V. Diaz-Baldos concurring.

[4] Id. at 51; as reproduced in the Sandiganbayan Decision.

[5] As part of the reorganization of the MAC into the ESF Council, the head of the NEDA was appointed as Vice-Chairperson thereof; and the Ministers of Finance and Local Government, as well as the Presidential Assistant for Legal Affairs, were added as members of the ESF Council.

[6] Rollo, p. 140.

[7] Entitled "Procedures for Implementing Letter of Instructions No. 1379 entitled 'Establishing Fund Disbursement Guidelines to Govern the Efficient Utilization of the Development Projects Fund (Economic Support Fund).'"

[8] Id., Section 5.2.3.

[9] Dated February 16, 1976, with the subject "Audit of national security, intelligence and confidential funds."

[10] Rollo, p. 28.

[11] Quintos v. Development Bank of the Philippines, 766 Phil. 601, 610 (2015).

[12] Rollo, pp. 53-54.

[13] Id. at 96.

[14] Letter-Reply dated March 18, 1986; rollo, p. 103.

[15] COA Circular No. 76-17 requires that "[d]isbursement vouchers (General Form No. 5[A]) should be properly accomplished and adequately supported by receipts, bills, or commercial invoices of creditors. A summary of the nature of the expenses incurred may also be submitted as supporting paper to the voucher." It further provides that, "[c]redits to the accounts of the accountable officers are to be recorded in the books of accounts only on the basis of a credit memorandum issued by the Acting Chairman, Commission on Audit, or his authorized representative. This memorandum shall be based on audited disbursement vouchers."

[16] Dated May 7, 1986; rollo, pp. 109-115.

[17] Letter dated March 31, 1986; id. at 106-107.

[18] Letter dated May 7, 1986; id. at 108.

[19] Rollo, pp. 61-66.

[20] Id. at 186-197.

[21] Marked as Exhibits "15," "16" and "17" during his direct examination; TSN, September 24, 2004, pp. 11-12.

[22] TSN, September 24, 2004, pp. 8-11.

[23] Id. at 14-15.

[24] Rollo, p. 77.

[25] Id. at 71.

[26] 289 Phil. 137, 142 (1992).

[27] 286 Phil. 384, 388 (1992).

[28] 284 Phil. 146, 155 (1992).

[29] *Zambrano v. Sandiganbayan*, id., citing *De Guzman v. People*, 204 Phil. 663, 673-674 (1982); *Bacasnot v. Sandiganbayan*, 239 Phil. 362, 366 (1987).

[30] Rollo, p. 73.

[31] Id. at 76, citing *Agullo v. Sandiganbayan*, 414 Phil. 86, 98 (2001).

[32] Id. at 77.

[33] 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 or malversation of such funds or property, shall suffer: 1. The penalty of prision correccional in its medium and maximum periods, if the amount involved in the misappropriation or malversation does not exceed two hundred pesos. 2. The penalty of prision mayor in its minimum and medium periods, if the amount involved is more than two hundred pesos but does not exceed six thousand pesos. 3. The penalty of prision mayor in its maximum period to reclusion temporal in its minimum period, if the amount involved is more than six thousand pesos but is less than twelve thousand pesos. 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 funds or property to personal use. (As amended by R.A. No. 1060).

[34] Rollo, p. 42-45.

[35] Id. at 797.

[36] *People v. Sandiganbayan*, 681 Phil. 90, 110 (2012).

[37] See *People v. Nazareno*, 612 Phil. 753, 766 (2009); *People v. Tria-Tirona*, 502 Phil. 31, 37 (2005); *People v. Velasco*, 394 Phil. 517 (2000).

[38] *Ysidoro v. De Castro*, 681 Phil. 1, 16 (2012).

[39] Id.; *People v. Nazareno*, supra note 37.

[40] *People v. Sandiganbayan*, 524 Phil. 496, 523 (2006).

[41] *People v. Court of Appeals*, 691 Phil. 783, 787-788 (2012), citing *People v. Sandiganbayan*, 661 Phil. 350, 355 (2011).

[42] Rollo, p. 43.

[43] Ysidoro v. De Castro, *supra* note 38.

[44] *People v. Sandiganbayan*, *supra* note 40.

[45] *People v. Sandiganbayan*, 642 Phil. 640, 657 (2010).

[46] Ysidoro v. De Castro, *supra* note 38.

[47] See *LNS International Manpower Services v. Padua, Jr.*, 628 Phil. 223 (2010).

[48] The provisions of Rule 46 is made applicable to original actions of certiorari pursuant to Section 2 of Rule 56, which provides:

SEC. 2. Rules applicable. - The procedure in original cases for certiorari, prohibition, mandamus, quo warranto and habeas corpus shall be in accordance with the applicable provisions of the Constitution, laws, and Rules 46, 48, 49, 51, 52 and this Rule, subject to the following provisions:

a) All references in said Rules to the Court of Appeals shall be understood to also apply to the Supreme Court[.]

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.