

PEOPLE OF THE PHILIPPINES, PLAINTIFF-APPELLEE, VS. ANTONIO M. SUBA, ACCUSED-APPELLANT.

G.R. No. 249945. June 23, 2021

Ponente: CARANDANG, J.

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CARANDANG, J.:

Before this Court is an appeal[1] pursuant to Rule XI, Section 1(a) of A.M. No. 13-7-05-SB[2] challenging the Decision[3] dated July 31, 2019 of the Sandiganbayan in Criminal Case No. SB-14-CRM-0425 finding accused-appellant Antonio M. Suba guilty beyond reasonable doubt of violating Article 218 of the Revised Penal Code.

Facts of the Case

This case stemmed from an Information[4] filed by the Field Investigation Officer (FIO) of the Office of the Ombudsman against accused-appellant Antonio M. Suba (accused-appellant) for violation of Article 218 of the Revised Penal Code (RPC), the accusatory portion thereof reads:

That in March 2007, or sometime prior, or subsequent thereto, in Pasay City, Metro Manila, Philippines, and within the jurisdiction of this Honorable Court, accused, ANTONIO MARTINEZ SUBA, a high ranking public officer, being the Department Manager B of the Philippine Aerospace Development Corporation, a government-owned and/or controlled corporation attached to the Department of Transportation and Communications, and as such, is accountable for public funds he received and used by reason of his office, committing the offense in relation to [his] office, did then and there, willfully, unlawfully, and feloniously fail to render accounts totaling One Hundred Thirty-Two Thousand Nine Hundred Seventy- Eight Pesos and 68/100 (P132,978.68), which amount accused received by way of cash advances for his plane fare and hotel accommodation (P108,500.00); per diems and allowances (US\$ 458.40 or P22,978.68); and pre-travel expenses (P1 ,500.00) in connection with his travel to Beijing, China from 10 to 14 October 2006, for a period of two months after such accounts should have been rendered pursuant to Executive Order No. 298 (amending Executive Order Nos. 248 and 248-A), and Commission on Audit Circular No. 96-004 requiring that all cash advances used for foreign travels must be duly liquidated within sixty days after his return to the Philippines, to the prejudice of the government.

CONTRARY TO LAW.[5]

Upon arraignment, accused-appellant pleaded not guilty to the charge.

According to the prosecution, accused-appellant was the Treasurer/ Acting Vice-President for Operations of the Philippine Aerospace Development Corporation (PADC), a government-owned and/or controlled corporation (GOCC) which is an attached agency of the Department of Transportation and Communications (DOTC).[6]

On September 2006, Col. Roberto R. Navida (Navida), then President of PADC, informed accused-appellant that they will be attending the 4[th] Biennial International Aircraft Conversion & Maintenance Conference in Beijing, China from October 11-14, 2006.[7] Navida instructed accused-appellant to secure cash advances for their upcoming foreign travel.

Accordingly, accused-appellant prepared the Request for Cash Advance[8] and other forms.

A cash advance in the total amount of P241,478.68 was approved by Navida as shown in Disbursement Vouchers Nos. 01-06-10-017,[9] 01-06-10- 024[10] and 01-06-10-018[11] all dated October 6; 2006. The three Disbursement Vouchers were approved by Navida without the signature of the Comptroller on Box A. The cash advances were made for the following purposes:

Plane Fare and Hotel Accommodation Php 217,000.00

(for both Navida and Suba)

Per Diems and allowances (for Suba) Php 22,978.68

Pre-Travel expenses (for Suba) Php 1,500.00

Total:

Php 241,478.68

On October 9 and October 16, 2006, accused-appellant received the cash advances for the per diems and allowances in the amount of US\$ 458.40 (or P22,970.68) and the pre-travel expenses in the amount of P1,500.00, respectively. The cash advance amounting to P217,000.00 was made in his name under the instruction of Navida. Thereafter, a check was issued in his name which was encashed by Corazon T. Aguinaldo (Aguinaldo), then Acting Treasurer, for payment to Tour Spectrum Inc. who arranged the airplane tickets and hotel accommodation of Navida and accused-appellant.[12]

Tour Spectrum Inc. issued Statement of Account No. 14779[13] and Official Receipt No. 5339[14] which evidence the purchase of tickets and hotel accommodation of Navida and accused-appellant, which breakdown as follows:

For Navida For Suba Total

Hotel Accommodation Php 60,461.60 Php 60,461.60 Php 121,283.20

Air Fare Php 42,067.60 Php 42,067.60 Php 84,135.20

Taxes

Php 4,066.20

Php 4,066.20 Php 8,132.40

Travel Tax Php 1,620.00 Php 1,620.00 Php 3,240.00

TOTAL Php 108,395.40 Php 108,395.40 Php 216,790.80

Navida through a Letter dated September 15, 2006, requested from DOTC Secretary Leandro R. Mendoza (Sec. Mendoza) the approval of a Travel Authority for him and accused-appellant in relation to their conference in Beijing, China. However, the request was unacted upon.[15] Thus, the requests for cash advance were approved by Navida even without the required Travel Authority from Sec. Mendoza. Despite the absence of travel authority, the cash advances were released and Navida and accused-appellant pushed through with their conference on October 11-14, 2006.

On June 29, 2007, the PADC received Notice of Suspension (NS) No. 2007-001-(2006)[16] issued by Commission on Audit (COA) State Auditor IV Arsenio S. Rayos, Jr. (Rayos), the PADC Corporate Auditor,

suspending the cash advances of accused-appellant with respect to their official travel in Beijing, China for lack of the requirements necessary for its proper liquidation.

On August 22, 2007, accused-appellant submitted a Memorandum[17] indicating the Liquidation of Cash Advance in compliance with the Notice of Suspension issued by Rayos. In his Memorandum, accused-appellant explained that the delay in submitting his liquidation was due to the absence of the travel authority from the DOTC Secretary. He submitted all the documents required except for the Travel Authority and Itinerary of Travel. He averred that Navida informed him and Aguinaldo that Sec. Mendoza gave his verbal approval of the trip prior to their departure. However, they were later informed that their request for Travel Authority was disapproved.[18]

On March 17, 2008, the PADC received Notice of Disallowance (ND) No. 2008-001-(2006)[19] disallowing the expenses incurred during accused-appellant's travel to Beijing, China from October 11-14, 2006 due to the lack of approved Authority to Travel and Itinerary of Travel. Accused-appellant was directed to settle the cash advance made in his name in the total amount of ₱241,478.68.[20]

Accused-appellant filed a Motion for Reconsideration on the Notice of Disallowance which was denied in the 4th Indorsement[21] dated January 9, 2008 issued by COA Office of the Cluster Director. On February 2, 2010, a Notice of Finality of Decision[22] (NFD) was issued for lack of appeal within the prescribed period. In the NFD, President/CEO Navida, VP for Admin and Finance Richard Lazaro (Lazaro), Acting Treasurer Aguinaldo, Comptroller/Cashier Rolando Broas (Broas), and accused-appellant were held solidarily liable for the disallowed cash advance under ND No. 2008-001- (2006).[23]

COA issued an Order of Execution[24] dated June 28, 2010 directing the Comptroller of PADC to withhold the payment of salaries of accused- appellant for the settlement of his liabilities with respect to ND No. 2008-001(2006) in the amount of ₱241,478.68.[25]

On November 2, 2011, the FIO of the Office of the Ombudsman lodged a complaint against Navida, accused-appellant, Lazaro, Aguinaldo and Broas for malversation of public funds and property and for failure of accountable officer to render accounts as defined and penalized under Article 217 and 218 of the RPC, respectively, and for violation of Section 89 of Presidential Decree No. (PD) 1445 or the Government Auditing Code of the Philippines. The FIO likewise recommended that Broas and accused-appellant be administratively charged for Dishonesty, Grave Misconduct, and Conduct Prejudicial to the Best Interest of the Service.[26]

On July 24, 2014, the Office of the Ombudsman issued a Resolution[27] finding probable cause to charge Navida and accused-appellant for violation of Article 218 of the RPC.[28] Accused-appellant filed a Motion for Reconsideration but the same was denied by the Ombudsman.[29]

On March 4, 2014, the Ombudsman filed two separate Information before the Sandiganbayan charging Navida and accused-appellant of the crime of failure to render accounts docketed as Criminal Case Nos. SB-14-CRM-0426 and SB-14-CRM-0425, respectively.[30] Another Information was filed charging Navida of violation of Section 3(e) of Republic Act No. (R.A.) 3019 or the "Anti-Graft and Corrupt Practices Act" docketed as Criminal Case No. SB-14-CRM-0330.[31] Both Navida and accused-appellant pleaded not guilty. Accused-appellant filed a Motion to Consolidate Cases but it was denied by the Sandiganbayan for lack of merit. Trial on the merits ensued.[32]

On October 13, 2016, pending trial, accused Navida died. Accordingly, upon filing of his counsel of a Notice of Death of Accused Navida with Motion to Dismiss Crim. Case No. SB-14-CRM-0426, the Sandiganbayan dismissed the case against him in accordance with Article 89 of the RPC after verifying Navida's demise.[33]

The case continued with respect to accused-appellant. On April 3, 2017, the prosecution filed its Formal Offer of

Documentary Exhibits and accused-appellant filed his Comment and Objection thereto. On June 20, 2017, accused-appellant filed a Motion Requesting Leave to File Demurrer to Evidence, which the Sandiganbayan denied in a Minute Resolution dated October 2, 2017.[34]

On December 27, 2017, accused-appellant decided to forego the filing of a demurrer to evidence and instead moved to be allowed to present his evidence. On January 10, 2018, the Sandiganbayan set the reception of accused-appellant's evidence. He presented Broas as his lone witness. Thereafter, he filed his Formal Offer of Evidence. Only nine out of the 24 documentary exhibits of accused-appellant were admitted by the Sandiganbayan reasoning that the admission was denied for failure to establish the existence and due execution of these exhibits. Accused-appellant filed a Motion for Reconsideration, which was denied. On September 17, 2018, accused-appellant filed a Motion to Tender Excluded Exhibits in accordance with Rule 132, Section 40 of the Revised Rules of Court. Thereafter, the case was deemed submitted for decision.[35]

Ruling of the Sandiganbayan

In a Decision[36] dated July 31, 2019, the Sandiganbayan convicted accused-appellant of failure to render accounts defined and penalized under Article 218 of the RPC, ruling in this wise:

WHEREFORE, the Court finds and so holds that in Criminal Case No. SB-14-CRM-0425, accused Antonio Martin Suba is GUILTY of violation of Article 218 of the Revised Penal Code.

Accordingly, accused Suba is sentenced to suffer the penalty of imprisonment for four (4) months and one (1) day of arresto mayor, including the accessory penalties consequent thereto under Article 44 of the Revised Penal Code.

SO ORDERED.[37] (*Emphasis and italics in the original*)

The Sandiganbayan ruled that all the elements of Article 218 of the RPC has been established by the prosecution. Accused-appellant, as the Treasurer of PADC, is an accountable officer. Executive Order No. 298 and COA Circular No. 96-004 expressly mandate that a liquidation of cash advances be made by the public officer within a specific prescribed period. The laws require that in case of foreign travel, the liquidation must be done within 60 days after his return to the Philippines. The fact that accused-appellant has already settled the disallowed cash advance as evidenced by Notice of Settlement dated December 31, 2014 issued by COA does not ipso facto acquit him of the crime charged. Liquidation is different from Payment. To liquidate an account can mean to ascertain the balance due, to whom it is due and to whom it is payable.[38]

Accused-appellant's defenses of presumption of regularity and good faith in the performance of official duties are negated by his gross negligence, amounting to bad faith that resulted in the illegal disbursement of public funds. As found by the COA, accused-appellant was aware of the absence of the travel authority yet that fact did not deter him from requesting for the cash advance. Shifting the blame to Navida is futile because as a senior public official, he should have been aware of the requirements for a cash advance as mandated under the law.[39]

Appreciating the mitigating circumstances of voluntary surrender and return or full restitution of the funds, with no aggravating circumstances, the Sandiganbayan sentenced him to suffer the penalty of imprisonment for four (4) months and one (1) day of arresto mayor, including the accessory penalties thereto.[40]

Aggrieved, accused-appellant filed a Motion for Reconsideration[41] on August 14, 2019. However, the Sandiganbayan denied the same in a Resolution[42] dated October 29, 2019.

Undeterred, accused-appellant filed an appeal.

Proceedings before this Court

In its Manifestation and Motion[43] dated June 8, 2020, the Office of the Solicitor General manifested that it will no longer file a Supplemental Brief. On the other hand, accused-appellant filed his Appellant's Brief[44] on June 18, 2020.

Accused-appellant argues that the Sandiganbayan erred in denying the admission of his documentary exhibits while allowing all the prosecution's evidence despite the latter's failure to prove its authenticity and due execution.[45] Further, the prosecution failed to prove the second, third and fourth elements of Article 218 of the RPC. Accused-appellant is not an accountable officer in this case because it was Navida, as the head of the Agency, who approved the transaction as evidenced by the Disbursement Vouchers, budget utilization slips and check. As the head of the Agency, he is the one primarily liable for the disbursement of its funds. Josephina Cabangangan, the comptroller or disbursing officer of PADC, must also be considered an accountable officer by the nature of her position. She was the one who prepared the disbursement vouchers, budget utilization slips and the funds released to accused-appellant. She allowed the release of the cash advance despite the absence of the required travel authority.[46]

Likewise, the element of failure to render accounts is lacking in this case. Accused-appellant avers that the foreign travel is not a 'ghost' transaction. It was official and undertaken. The expenses incurred pursuant to the foreign travel were duly supported by evidence. He was able to submit everything except the Travel Authority. Moreover, the travel is not unauthorized as evidenced by the approval and authorization of the PADC Board of Directors and the inclusion of the foreign travel in the budget of PADC.[47]

Lastly, the decision rendered by the Sandiganbayan failed to make a clear and concise pronouncement of the extent of accused-appellant's participation and civil liability on the crime and the basis of its findings thereof, hence it is void. The decision did not specify the amount of his civil liability.[48] Likewise, the Information failed to state the exact date the offense was committed, which violates accused-appellant's right to be informed of the nature and cause of his accusation.[49]

Issue

The issue in this case is whether accused-appellant has been proven guilty beyond reasonable doubt of violating Article 218 of the Revised Penal Code.

Ruling of the Court

After a judicious review of the records, the Court finds no sufficient basis to reverse the judgment of conviction.

To be found guilty under Article 218 of the RPC, the following elements must be established beyond reasonable doubt, to wit:

- (1) that the offender is a public officer whether in the service or separated therefrom;
- (2) that he must be an accountable officer for public funds or property;
- (3) that he is required by law or regulation to render accounts to the COA or to a provincial auditor; and
- (4) that he fails to do so for a period of two months after such account should be rendered.

All these elements have been duly proven by the prosecution. First, it is an undisputed fact that accused-appellant is a public officer, being the Treasurer/Vice President for Operations of the Philippine Aerospace Development Corporation, a government-owned or controlled corporation under the supervision of the then Department of Transportation and Communication.

Second, he is also an accountable officer for public funds or property. Aside from the fact that he is the Treasurer of the PADC, he also received public funds through a cash advance for their conference in Beijing, China.

The RPC does not provide for the definition of an accountable officer. But case law and COA rules and regulations provide guidance.

In the case of *Manlangit v. Sandiganbayan*,^[50] Rosulo Manlangit, as the Officer-in-Charge of the Information, Education and Communication of the Pinatubo Commission, an agency attached to the Office of the President, was considered an accountable officer when he received public funds for the celebration of the anniversary of the commission. He was held liable for violation of Article 218 of the RPC for his failure to liquidate in accordance with COA Circular No. 90-331 as amended by COA Circular No. 97-002. Likewise, in the case of *Lumauig v. People*,^[51] Aloysius Diat Lumauig, who was then the Municipal Mayor of Alfonso Lista, Ifugao, was found guilty of violating Article 218 of the RPC when he failed to liquidate his cash advance which was used to purchase vehicles for the municipality.

COA Circular No. 90-331 dated May 3, 1990, as amended by COA Circular No. 97-002, provides for the rules and regulations on the granting, utilization and liquidation of cash advances made by government officials in the national and local government, including GOCCs. The term 'accountable officer' was used to pertain to the official or employee who are given cash advances to be utilized for the legal purpose it was granted. Under Paragraph 5 of COA Circular No. 97-002, it provides:

5. LIQUIDATION OF CASH ADVANCES

The AO (Accountable Officer) shall liquidate his cash advance as follows:

x x x x

5.1.3. Official Travel - within sixty (60) days after return to the Philippines in the case of foreign travel xx x, as provided for in EO 248 and COA Circular No. 96-004.

Furthermore, in another COA Circular^[52] involving cash advances, an accountable officer was defined as "a public officer or employee who, in the discharge of his office, receives money from the government which he is bound to later account for. Transfer, separation or retirement from the government does not operate to discharge the said person from coverage of the definition and corresponding duty to account for the unliquidated advances."

Based from the foregoing, accused-appellant is considered as an accountable officer. As with the cases of *Manlangit* and *Lumauig*, accused-appellant received public funds pursuant to the Request for Cash Advance he submitted to their Accounting Division. He was a public officer who, in the discharge of his duties, received money from the government which he is bound to later account for.

Third, Executive Order No. (EO) 29853 (and COA Circular No. 96- 004^[54]) explicitly require government officials who requested for cash advances for their official local or foreign travel to submit a liquidation report within a period specified by law. Section 14 of EO 298 provides:

Section 16. Rendition of Account on Cash Advances - Within sixty (60) days after his return to the Philippines, in the case of official travel abroad, or within thirty (30) days of his return to his permanent official station in the case of official local travel, every official or employee shall render an account of the cash advance received by him in accordance with existing applicable rules and regulations and/or such rules and regulations as may be promulgated by the Commission on Audit for the purpose. x x x. Payment of the salary of any official or employee who fails to comply with the provisions of this Section shall be suspended until he complies therewith. (Emphasis supplied)

On the other hand, Section 3.2.2. of COA Circular No. 96-004 provides:

3.2.2 LIQUIDATION OF CASH ADVANCE

3.2.2.1 The cash advance for travel shall be liquidated by the official/employee concerned strictly within sixty (60) days after his return to the Philippines as required under Section 16, of EO 248, as amended otherwise, payment of his salary shall be suspended until he complies therewith.

3.2.2.2 The official/employee concerned shall draw a liquidation voucher to be supported by the following:

- a. Certificate of travel completed (Appendix B);
- b. Plane or boat tickets covering actual transportation fare from the point of embarkation in the Philippines to the place of destination and back, provided, that the presentation of a certification or affidavit of loss executed by the official or employee concerned shall not be considered as appropriate replacement for the required transportation tickets;
- c. Bills and receipts covering representation expenses incurred, if the official concerned has been authorized to incur the same;
- d. Hotel room bills with official receipts, regardless of whether or not the amount exceeds the prescribed rate of Two Hundred United States Dollars per day, provided that for this purpose, no certification or affidavit of loss shall be considered or accepted;
- e. Where the actual travel expenses exceeds the prescribed rate of Three Hundred United States Dollars per day, the certification of the head of the agency concerned as to its absolute necessity shall also be required in addition to the presentation of the hotel room bills with official receipts. (Emphasis supplied)

The rules are clear on the matter. Accused-appellant had the duty to render an account of the cash advance he made for his foreign travel within 60 days from his return to the Philippines. Navida and accused-appellant returned on October 14, 2006. Counting therefrom, accused-appellant had until December 13, 2006 to submit his liquidation report. Based from the records, accused-appellant submitted his Liquidation Report only on August 22, 2007 which was way beyond the 60-day period required by the law.

Accused-appellant argues that his belated liquidation was due to the absence of the approved travel authority from the DOTC. He further cites the testimony of Rayos during trial admitting that he submitted the required documents except the Travel Authority within the period required of him.

However, based on the evidence on record, such testimony is not substantiated. As a matter of fact, accused-appellant submitted in his Formal Offer of Documentary Exhibits before the Sandiganbayan the Memorandum on Liquidation of Cash Advance in relation to their foreign travel in Beijing, China. His Memorandum provides the report of the expenses through which the cash advance was utilized along with the documents supporting these transactions. However, the required Travel Authority was not submitted because of the failure to obtain an approval from the DOTC. It is accused-appellant's evidence that proved when he complied with his obligation to liquidate his cash advance in accordance with EO 298 and COA Circular No. 96-004. Thus, it was only on August 22, 2007 that accused-appellant submitted his liquidation report, even in the absence of the required Travel Authority.

Knowing fully well that he has the duty to render an accounting for his cash advance, he should have submitted his liquidation report despite the absence of the travel authority. It took him almost 10 months from his return to the Philippines before he submitted his liquidation report, and only after the COA has issued him a Notice of Suspension on June 29, 2007. Had he really intended to comply with his obligation to liquidate his cash advance, accused-appellant would have done so before the expiration of the 60-day period, even in the absence of the travel authority. To our mind, accused-appellant was only prompted to comply with his obligation because of the Notice of Suspension issued by the COA. Therefore, evidence on record duly establish that accused-appellant committed nonfeasance in violation of Article 218 of the RPC.

With respect to the penalty imposed, the Court modifies the same in view of the circumstances surrounding the

case. The Court may, in the exercise of sound discretion and taking into consideration the peculiar circumstances of each case, determine whether the imposition of a fine alone would best serve the interests of justice or whether forbearing to impose imprisonment would depreciate the seriousness of the offense, work violence on the social order or otherwise be contrary to the imperative of justice. In imposing a fine alone, the Court may consider the mitigating circumstances of the case and the purpose espoused by the law.

In this case, the Sandiganbayan credited the mitigating circumstances of voluntary surrender and full restitution of the funds in favor of accused-appellant. Likewise, the Court notes accused-appellant's claim of good faith and absence of criminal intent by complying with his obligation to liquidate and paying the cash advanced, albeit belatedly. Further, in view of his almost 35 years of service in the government and this being his first offense, we deem it proper, in the interest of justice, to impose a penalty of fine only instead of imprisonment.

Article 218 of the RPC provides the following penalties:

Article 218. Failure of accountable officer to render accounts. - x x x shall be punished by prison correccional in its minimum, or by a fine ranging from 200 to 6,000 pesos, or both. (Emphasis supplied)

The law allows discretion on the part of the magistrate to impose a penalty of imprisonment, fine or both. Therefore, in the exercise of Our sound judicial discretion and to serve the interests of justice, We find that the imposition of a fine alone is the more appropriate penalty.

Lastly, this Court notes our ruling in *Suba v. Sandiganbayan*[55] wherein We acquitted accused-appellant of the charge of violating Section 3(e) of the R.A. 3019 or the "Anti-Graft and Corrupt Practices Act" for failure of the prosecution to prove his guilt beyond reasonable doubt. The elements of Section 3(e) of R.A. 3019 are different from the elements of Article 218 of the RPC and the accused-appellant cannot safely assume that his innocence in one case will extend to the other case even if both cases hinge from the same set of evidence. An acquittal on the anti-graft case does not necessarily follow an exoneration on the case at hand.

In *Lumauig v. People*,[56] this Court ruled that there are glaring differences in the elements of these two offenses and the requisite evidence to establish the guilt or innocence of the accused would definitely differ in each case.[57] In *Lumauig*, even though the accused therein was exonerated of the anti-graft case, this Court still held him guilty of violating Article 218 of the RPC.[58] Similarly, We find accused guilty beyond reasonable doubt of failing to render accounts as duly established by the prosecution.

WHEREFORE, the appeal is DISMISSED. The Decision dated July 31, 2019 of the Sandiganbayan in Criminal Case No. SB-14-CRM-0425 finding accused-appellant Antonio M. Suba GUILTY beyond reasonable doubt of the crime of failure to render accounts is AFFIRMED with MODIFICATION in that the penalty imposed is fine in the amount of P6,000.00, with subsidiary imprisonment in case of insolvency in accordance with Article 39 of the Revised Penal Code.

SO ORDERED.

Gesmundo, C.J. (Chairperson), Caguioa, Zalameda, and Gaerlan, JJ., concur.

[1]Rollo, pp. 60-61.

[2]2018 Revised Internal Rules of the Sandiganbayan.

[3]Penned by Associate Justice Kevin Narce B. Vivero with the concurrence of Associate Justices Sarah Jane T. Fernandez and Bayan H. Jacinto; rollo, pp. 4-58.

- [4]Sandiganbayan Records [Vol. II], pp. 1-2.
- [5]Id.
- [6]Id. at 193-196.
- [7]Id. at 24.
- [8]Id. at 23
- [9]Sandiganbayan Records [Vol. I], p. 111.
- [10]Id. at 114.
- [11]Id. at 118.
- [12]Id. at 122.
- [13]Id. at 124.
- [14]Id. at 125.
- [15]Sandiganbayan Records [Vol. II], p. 31.
- [16]Sandiganbayan Records [Vol. I], p. 79.
- [17]Sandiganbayan Records [Vol. II], pp. 93-95.
- [18]Id.
- [19]Sandiganbayan Records [Vol. I], p. 80.
- [20]Id.
- [21]Id. at 88-90.
- [22]Id. at 81.
- [23]Id.
- [24]Id. at 83-84.
- [25]Id.
- [26]Rollo, pp. 6-7.
- [27]Sandiganbayan Records [Vol. I], pp. 5-21.
- [28]Id. at 20-21.
- [29]Rollo, pp. 8-9.
- [30]Id. at 9.
- [31]Id. at 10.
- [32]Id. at 10-11.
- [33]Id. at 12-13.
- [34]Id. at 13-15.

[35]Id. at 15-17.

[36]Supra note 3.

[37]Rollo, pp. 57-58.

[38]Id. at 38-47.

[39]Id. at 48-53.

[40]Id. at 56-58.

[41]Sandiganbayan Records [Vol. II], pp. 261-288.

[42]Id. at 315-331.

[43]Rollo, pp. 65-66.

[44]Id. at 78-132.

[45]Id. at 90-97.

[46]Id. at 97-102.

[47]Id. at 102-110.

[48]Id. at 115.

[49]Id. at 117.

[50]558 Phil. 166 (2007).

[51]738 Phil. 405 (2014).

[52]COA Circular No. 2012-004, November 28, 2012, "Demand for Immediate Liquidation and Settlement of All Cash Advances Outstanding as of December 31, 2011."

[53]Amending further Executive Order No. 248 as amended by Executive Order No. 248-A (Rules and Regulations and New Rates of Allowances for Official Local and Foreign Travels of Government Personnel).

[54]Guidelines to Implement Section 16 of Executive Order No. 248, as amended by Executive Order No. 248-A.

[55]G.R. No. 235418, March 3, 2021.

[56]Supra note 51.

[57]Supra note 51 at 412.

[58]Supra note 51 at 416.

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