

ROLANDO R. MANGUBAT, PETITIONER, VS. THE HONORABLE SANDIGAN-BAYAN AND THE PEOPLE OF THE PHILIPPINES, RESPONDENTS.

G.R. Nos. 52872-52997. January 30, 1987

Ponente: PARAS, J.

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PARAS, J.:

Between March 1 to April 4, 1979, one hundred twenty six (126) cases were filed by the Tanodbayan with the respondent Sandiganbayan, charging certain officials of Region VII of the Ministry of Public Highways, one of whom is the herein petitioner Rolando Mangubat as the then Chief Accountant I, together with certain officials and employees of the Danao City Highways Engineering District (hereinafter called "DanaoHED" for brevity) and certain contractors and suppliers, with having committed the crime of estafa thru falsification of public documents.

All the 126 informations are identically worded except as to persons, dates, amounts and materials/supplies involved. They alleged that on several occasions, covered by the period from January 1 to July 3, 1978, the accused government officials, namely: Bagasao, Asst. Director, Region VII, Ministry of Public Highways; Escano, Finance Officer; Mangubat, Chief Accountant; Preagido, Assistant Chief Accountant, all of the same office; Sabarre, District Engineer of the Danao City Highway Engineering District; Sucalit, Asst. District Engineer; Neis, Assistant District Engineer; Andrino, Senior Civil Engineer; Alberio, Civil Engineer; Masecampo, Administrative Officer; Pisao, Chief Accountant; Lucenas, Property Custodian, all of the same office and Toledo, District Auditor of the Commission on Audit (COA, for short) assigned to the Danao City Highway Engineering District, taking advantage of their official positions and conniving with the private suppliers who are their co-accused in the informations pertaining to them, namely: Gabison, Jariol, Nunez and Delos Angeles, committed estafa thru falsification of public and commercial documents in Danao City, by willfully, unlawfully, and feloniously falsifying the following public documents, namely: Letters of Advice of Allotment which will hereinafter be referred to as LAAs, Requests for Obligation of Allotment, Abstract of Sealed Quotations, Purchase Orders, Delivery Receipts, Reports of Inspection and General Vouchers, by making it appear that Region VII of the Ministry of Public Highways regularly issued LAAs to the Danao City Highway Engineering District for the purchase of gravel surface course, except Case No. 069 which is for the delivery of 33 pails of reflectorized traffic paint and 24 pieces of bridge approach warning devices for the repair or shoulder repair of the Cebu North Hagnaya Wharf Road which will hereinafter be called the Wharf Road, that the Requests for Obligation of Allotment were prepared in favor of the lowest bidder and that the ordered construction materials were duly delivered and inspected when, in truth and in fact, as all the accused knew, the foregoing were false and incorrect, and that because of these falsifications the accused were able to collect from the Danao City Highway Engineering District the amounts alleged in the informations totalling P6,277,018.00 in payment of the non-existent deliveries and, once in possession of said amounts, the accused misappropriated, converted and misapplied the said amounts for their own personal needs to the damage and prejudice of the government in the

said amount of P6,277,018.00.

By agreement of the parties, all these 126 cases, with the exception of four (4), were jointly heard.

On November 29, 1979, a single decision in all the 126 cases was promulgated by the Sandiganbayan. Except for the two accused, Milagros Pisao and Dulcísimo Lucenas, who were discharged to become state witnesses and accused Rocilo Neis, Rafael Alberio and Enestorio Sabarre who were acquitted of the charges against them, the rest of the accused, including herein petitioner, were convicted in all the cases they were respectively charged and were sentenced in each case to an indeterminate penalty ranging from eight (8) years, eight (8) months and one (1) day of prision mayor as minimum to ten (10) years, eight (8) months and one (1) day of prision mayor as maximum, to pay a fine of P3,500.00 and to indemnify the government of the amounts defrauded.

From this decision, petitioner filed a motion for reconsideration but same was denied, hence the instant petition impugning the decision on both legal and factual grounds.

On the legal issue, petitioner assails the constitutionality of the law creating the Sandiganbayan contending that the same violates his rights under the equal protection, due process and ex post facto clauses of the constitution.

Petitioner's aforesaid contention is devoid of merit. These are the same legal issues raised in the case of *Núñez vs. Sandiganbayan*, Nos. L-50581 - 50617, January 30, 1982, 111 SCRA 433, which was the first case to put to the most severe test the constitutionality of the decree creating the Sandiganbayan. Speaking thru former Chief Justice Fernando, this Court held that the decree creating the Sandiganbayan is constitutional and it does not violate the equal protection, due process and ex post facto clauses of the Constitution. This doctrine was reiterated in the cases of *Calubaquib vs. Sandiganbayan*, Nos. L-54272-73, September 30, 1982, 117 SCRA 493; *De Guzman v. People*, 119 SCRA 337; *Rodriguez v. Sandiganbayan*, 120 SCRA 659; *Bayot v. Sandiganbayan*, 126 SCRA 383; *Alviar v. Sandiganbayan*, 137 SCRA 63.

The question of fact refers to the sufficiency of evidence upon which petitioner was convicted.

For a better understanding of the cases in question, it is necessary to have a background of the procedure for the funding of the different regions of the Ministry of Public Highways.

At the beginning of each quarter, the Ministry of the Budget issues to various national government offices — the Ministry of Public Highways being one of them — their respective advice of allotment (AA), which is the authority to obligate, and the Cash Disbursement Ceiling (CDC) which is the authority to disburse. In turn, the national offices concerned, in this particular case, the Ministry of Public Highways, issues sub-advice of allotments (SAA) to the various regional offices, and the corresponding advice of cash disbursements ceilings (ACD). The regional offices then issue letters of advice of allotment (LAA) to the various districts to enable the district offices to incur obligations, and the corresponding sub-advice of Cash Disbursement Ceilings (ACD). The LAAs are prepared in the Budget Section of the Accounting and Finance Division of the Regional Office, forwarded to the Finance Officer for signature and the Regional Director or his duly authorized representative for counter-signature. Thereafter, they are brought back to the Budget Section for proper release.

With the receipt of the LAAs and the CDCs, the district is now equipped with authority to incur obligations and authority to disburse. However, as a matter of procedure, a Requisition for Supplies or Equipment (RSE) is prepared by the property custodian where the district accountant certifies as to the availability of funds. The project engineer also prepares a "Request for Obligation of Allotment" (ROA) which is likewise certified by the district accountant as to the availability of funds. The RSE, together with the program of work, is transmitted to the Regional Director for approval, after which it is returned to the district. Thereafter, canvass bid forms are sent to the different contractors or suppliers for quotation of prices for the materials or supplies called for in the

approved RSE. After all bid forms are submitted, they are opened on specified dates and the determination of the lowest bidder is made. This is indicated in the Abstract of Sealed Quotations. A purchase order is then made in favor of the winning bidder or contractor. Deliveries are made by the contractor and, thereafter, a General Voucher, supported by delivery receipts and inspection reports and other supporting documents, is processed for the payment of the delivered materials or supplies. Finally, the corresponding check is prepared and released to the contractor.

At the end of each month, the District Accountants of the various districts prepare several reports including the Report of Obligations Incurred (ROI) and the Report of Checks Issued by Deputized Disbursing Officers (RCIDDO) which are submitted to the region. These reports form the basis for the preparation of the monthly trial balance. This trial balance is prepared in the Regional Office and submitted to the Central Office on or before the 5th of every month for final consolidation by the Central Office in a single trial balance for the entire Ministry of Public Highways which balance is then submitted to the Commission on Audit. The ROIs submitted by the various districts to the regional office at the end of each month are summarized and consolidated by the Chief Accountant of the Region in a Journal Voucher, which is then approved by the Finance Officer of the region. The monthly trial balance is likewise prepared and signed by the Chief Accountant of the region, recommended for approval by the Finance Officer thereof, and finally approved by the Regional Director before it is submitted to the Central Office.

During the period from January to June 1978, the Regional Office of Region VII issued to Danao HED eleven (11) LAAs, amounting to P292,432.46, as recorded in the logbook of the Accounting and Finance Division. However, in addition, one hundred nineteen (119) LAAs were released to Danao HED with a total amount of more than P6 million. (These are the LAAs which are the subject of the 126 cases filed with respondent court). All of these 119 LAAs were signed by petitioner Rolando Mangubat as Chief Accountant. The accompanying CDCs were likewise signed by him.

Petitioner's conviction was based on the following findings of the respondent court —

"Mangubat started the whole scheme by causing the issuance of the Letters of Advice of Allotment in question which were pointed out before as fake for there was no Sub-Advice of Allotment from which they were taken. This is shown in the rubber stamp mark on the face, left side, middle portion of the Letters of Advice of Allotment in question wherein he filled up all the spaces in said rubber stamp mark like the space for Allotment Available and signed below thereof as Chief Accountant I. He certified to the correctness of the Journal Vouchers (Exhibits "N-1" to "N-7") which negated certain transactions covered by the Letters of Advice of Allotment in order to conceal and at the same time approved them for and in behalf of Escano who was not shown to be absent on the day said vouchers were prepared. He again certified to the correctness of the Journal Vouchers (Exhibits "T-5" to "T-8") which as stated before were all wrong because the total amount of obligations was very much higher than the total of the breakdown per district. He also signed the fake Sub-Advice of Cash Disbursement Ceilings (Exhibits "RR", "RR-1" to "RR-16") to enable payment of fake obligations addressed to the City Engineer of the Danao City HED.

His persistence to execute his part of the conspiracy becomes more eloquent when on April 14, 1978, he was detailed by Minister Baltazar Aquino of the Ministry of Public Highways to the Financial and Management Services of said Ministry, effective May 1, 1978 (Exhibit "U"). In brazen disregard of said letter-order, he still signed Letters of Advice of Allotment from May 2, 1978 (Exhibits "R-62" to "R-118"), the Sub-Advice of Cash Disbursement Ceiling from May 16, 1978 (Exhibits "RR-11" to "RR-16") and the Journal Vouchers from May 25, 1978 (Exhibits "N-4" to "N-7"). These actuations of his, prompted Region VII Director Manuel de Veyra to send a wire to the Highway District Engineer of the Cebu First, Cebu City and Danao City HEDs telling them that "Effective immediately all the allotments and cash disbursement ceilings to district and cities to be signed only by Finance Officer Angelina Escano and countersigned only by Regional Director Manuel de

Veyra x x x." (Exhibit "DDD").

Mangubat also certified on his official oath that the trial balances for January 25, 1978 to May 25, 1978 (Exhibits "H-1" to "H-5") "are true and complete statement of all totals and balances of all accounts" for the period stated in each trial balance when such was not the fact, for the manipulations in the Journal Vouchers (Exhibits "N-1" to "N-7"; Exhibits "T", "T-1" to "T-8") were carried in said trial balances.

Mangubat was not able to give any satisfactory explanation especially in the matter of the correctness of the Journal Vouchers (Exhibits "T-5" to "T-8") which on their face appear to be utterly wrong, it being a matter of addition.

Mangubat is liable for all of the one hundred twenty-six cases because all the documents he signed were the bases thereof."

Thus, petitioner's indispensable role in the irregularities in question is clear. He was the chief accountant of the Ministry of Public Highways, Region VII. He signed all the fake LAAs and also the fake CDCs. The issuance of these fake LAAs initiated the commission of the crime.

Of course, petitioner's allegation that the Sandiganbayan erred in finding the existence of conspiracy must fail. No doubt the defraudation of the government would not have been possible were it not for the cooperation respectively extended by all the accused, including herein petitioner. The scheme involved both officials and employees from the Regional Office. Some made the falsifications, others worked to cover-up the same to consummate the crime herein charged. Petitioner's role was indubitably an essential ingredient especially so because it was he who issued the false LAAs, which as previously mentioned initiated the commission of the crime. When the defendants by their acts aimed of the same object, one performing one part and the other performing another part so as to complete it, with a view to the attainment of the same object, and their acts though apparently independent, were in fact concerted and cooperative, indicating closeness of personal association, concerted action and concurrence of sentiments, the court will be justified in concluding that said defendants were engaged in a conspiracy.

WHEREFORE, the petition is DISMISSED for lack of merit. The appealed decision of respondent Sandiganbayan with respect to petitioner Rolando Mangubat is hereby AFFIRMED.

Costs against petitioner.

SO ORDERED.

Teehankee, C.J., Yap, Fernan, Narvasa, Melencio-Herrera, Alampay, Gutierrez, Jr., Cruz, Feliciano, Gancayco, Padilla, and Bidin, JJ., concur.

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