

ROLANDO R. MANGUBAT, PETITIONER, VS. THE HONORABLE SANDIGANBAYAN AND THE PEOPLE OF THE PHILIPPINES, RESPONDENTS.

G.R. Nos. 53724-29. June 29, 1988

Ponente: PARAS, J.

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PARAS, J.:

This petition involves the separate appeal interposed by Rolando Mangubat from the decision of respondent Sandiganbayan in six (6) criminal cases thereof, Nos. 195, 196, 197, 198, 199 & 200. We had earlier disposed of the appeals of the other accused in these three petitions namely:

a)

Valentino G. Castillo vs. Sandiganbayan, G.R. Nos. 52352-57, June 30, 1987;

b)

Jose C. Bagasao vs. Sandiganbayan, G.R. Nos. 53813-18, October 28, 1987;

c)

Isidoro Recamada vs. Sandiganbayan, G.R. Nos. 53694-99, November 5, 1987;

wherein We upheld the decision of the Sandiganbayan.

In fact in G.R. Nos. 52872-52997 involving Rolando R. Mangubat himself, which We decided early last year (January 30, 1987), the accused was convicted.

The following are our factual findings in these three petitions which We now incorporate as an integral part of this decision—

"xxx xxx xxx

"In the original level, the requisition of funds for public works purposes, especially in the matter of road and bridge repairs, involves a graduated series of steps. As found by the respondent Sandiganbayan, it begins with the Sub-Allotment Advices (SAAs), as well as the Advices of Cash Disbursement Ceilings (ACDCs), issued by the Ministry of Public Highways in favor of its Highways Regional Offices. These serve as the Regional Offices' authority to obligate and disburse funds. In turn, these become the sources of funds of the various Engineering Districts apportioned throughout each region.

"The Engineering District then requests for the release of these funds from the Regional Director through a Program of Work. The Regional Finance Officer issues a Letter of Advice of Allotment (LAA), certified as to availability of funds by the Regional Accountant, countersigned by the Regional Director, and addressed to the District (or City, as the case may be) Engineer. At the same time, he (the Regional Finance Officer) prepares a Sub-Advice of Cash Disbursement Ceiling (SACDC) for the Regional Director.

"The LAA and SACDC are subsequently entered in a logbook. The funds requested are then released.

"On the strength of such LAA and SACDC, the District then prepares a Requisition for Supplies or Equipment (RSE) as well as Request for Obligation of Allotment (ROA, pursuant to the Program of Work. Both are likewise certified as to availability of funds by the Regional Accountant and approved by the Regional Director.

"Thereafter, the Property Custodian or the Purchasing Officer, as the case may be, addresses Requests for Sealed Quotations to various suppliers, usually through newspaper advertisements or notices posted in conspicuous places in the District concerned. After ten days, the Sealed Quotations are submitted to the Price Verification Committee which determines the lowest bid in the presence of representatives of the District Engineer and the Auditor. An Abstract of Sealed Quotations is then signed by the members of the Committee as well as the said local representatives. Thereafter, and subject to the approval of the District Engineer, the proper award is made in favor of the lowest bidder. On the basis thereof, the Property Custodian issues a Purchase Order (PO) in favor of the winning bidder, again subject to the approval of the District Engineer and certified as to availability of funds by the Regional Accountant.

"The supplies thus to be delivered are thereafter inspected (through Request for inspection) by the Property Custodian. The deliveries themselves are recorded in a Tally Sheet after which a Record of Inspection, certified by the Property Custodian, is prepared by the representative of the Auditor and the Property Custodian.

"Payment of the supplier is evidenced by a General Voucher (GV), among others, the GV contains five parts (1) a certification of receipt of supplies to be accomplished by the Property Custodian; (2) a certification of correctness, that is, that the expenses are necessary and lawful and that the prices are not in excess of the current rates in the locality to be accomplished by the Project Engineer; (3) approval by the District Engineer; (4) a certification, to be accomplished by the Auditor, that the GV has been properly approved, its account codes proper, and that it is supported by the proper documents; and (5) a certification that the GV has undergone pre-audit, to be accomplished by the Auditor.

"The GV itself must carry with it the following: the RSE, ROA, Program of Work, Detailed Estimates, Request for Quotations, Abstract of Sealed Quotations, PO, Delivery Receipts, Request for Inspection, Record of Inspection, Test Reports, and Tax Clearance of the supplier.

"The process winds up with the issuance of the check by the Cashier in the name of the supplier. Like the GV, the check is pre-audited and then released.

"The District Accountant thereafter prepares a Report of Obligation Incurred (ROI) and a Report of Checks Issued (RCI) to be submitted to the Regional Office and entered in the journals and the General Ledger thereof. On the basis thereof, the Regional Accountant prepares a trial balance to be recommended by the Finance Officer and approved by the Regional Director. The same is then submitted to the Ministry of Public Highways.

"xxx xxx xxx"

(Castillo vs. Sandiganbayan, 151 SCRA 434-436)

It appears that from May through June, 1978, the Tagbilaran City Engineering Office (CEO) embarked on certain projects involving the restoration of various roads and bridges in Tagbilaran City. Pursuant to five LAAs addressed to the Ministry of Public Highways purportedly issued by the Seventh Regional Highways Office on behalf of the Tagbilaran CEO, more specifically described as follows:

LAA No.

Date

Amount

107-780-05-78

April 29, 1978

P150,000.00

107-0780-07-78

No date

26,000.00

107-780-012-78

April 24, 1978

48,100.00

107-780-014-78

April 24, 1978

150,000.00

107-780-011-78

No date

100.000.00

TOTAL.....

P474,100.00

and six SACDCs, as follows:

SACDC No.

Amount

022-78

P26,000.00

167-78

100,000.00

180-78

48,000.00

193-78

150,000.00

222-78

150,000.00

086-78

225,830.00

TOTAL

P699,930.00

The Tagbilaran CEO prepared RSEs and ROAs for the procurement of materials and supplies, specifically, anapog binder, for the projects aforementioned. All five LAAs were certified as to availability of funds by Rolando Mangubat, allegedly on behalf of Angelina Escano,[1] Finance Officer of the Seventh Regional Highways Office (Mangubat signed over her typewritten name) and countersigned by Jose Bagasao. The six SACDs were likewise signed by Mangubat for the Regional Director. The materials requisitioned were supplied by JV Sand & Gravel & Construction Supply, a private contractorship owned by James Tiu. Six GVs were prepared therefor, as follows:

GV No.

Program of Work

Amount

01-780601 Restoration of Shoulders, Tagbilaran North Road (TNR), Junction TNR-Airport Road, Junction TNR-Wharf Road (TCSR)

P 49,980.00

01-780606 Restoration of Shoulders, Tagbilaran North Road (TNR), Junction TNR-Wharf Road

49,980.00

01-780-641 Restoration of Shoulders, Tagbilaran-Corella-Sikatuna Road

49,980.00

01-780682 Restoration, Totulan-Ubos-Dauis Bridge Approaches

49,980.00

01-780684 Restoration, Totulan-Ubos-Dauis Bridge Approaches

49,980.00

01-780694 Restoration, Junction Tagbilaran East Road Dauis Panlao Central Road Shoulders and Bridge Approaches

49,980.00

TOTAL.....

P299,880.00

representing partial payments in favor of JV Sand & Gravel & Construction Supply, which had been named as a creditor therein. The GVs themselves were accompanied by various supporting papers, among them, the RSEs and ROAs earlier referred to. (Valentino G. Castillo vs. The Honorable Sandiganbayan and the People of the Philippines, *supra*).

As we found in the cases of Castillo, Bagasao & Recamadas, the aforesaid projects turned out to be “ghost” projects since they did not carry the imprimatur of the then Public Highways Ministry, the various requisition papers having been falsified to enable the accused to acquire the necessary funding. Furthermore, the supplies ordered were either short-delivered or not delivered at all. As a result, the government suffered losses in the total sum of P240.058.00.

The Tanodbayan seasonably brought six (6) suits for estafa complexed with falsification of public and commercial documents against all thirteen public officials and two private individuals on the basis of conspiracy. The Sandiganbayan, after due trial, rendered judgment acquitting only two, Jose Sayson, Budget Examiner II of the Seventh Regional Highways Office, and Engracio Quiroz, an employee of James Tiu, a private contractor, and convicting the rest, including the petitioner.

As We earlier stated, We upheld the Sandiganbayan in the three earlier cases involving the same transactions. We see no reason why we should not sustain respondent court with respect to this particular appeal.

Petitioner impugns the decision of respondent Sandiganbayan 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.

On this point, We held in the other cases involving the same petitioner Rolando R. Mangubat vs. Sandiganbayan, G.R. Nos. 52872-52997, January 30, 1987, 147 SCRA 483) that —

"Petitioner's aforesaid contention is devoid of merit. These are the same legal issues raised in the case of Nuñez vs. Sandiganbayan, Nos. 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. 54272-73, September 30, 1982, 177 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 raised by petitioner refers to the sufficiency of evidence upon which he was convicted. He claims that:

- a) On the basis of the admitted facts, the respondent Sandiganbayan erroneously concluded that the LAAs are fake;
- b) The finding of respondent Sandiganbayan that the falsity of the LAAs is confirmed no less than by petitioner Mangubat himself through his own testimony is an inference which is manifestly mistaken and absurd, a finding which conflicts with the evidence on record, and is clearly based on a misapprehension of facts; and

c) The finding of the Sandiganbayan that Mangubat was a party to the conspiracy to defraud the government in the amounts stated in the six informations is based purely on surmises and speculations and is clearly predicated on a grave misapprehension of facts.

The falsity as well as the fraudulent issuance of the documents in question, particularly the subject LAAs, the SACDs, and the JVs is now a settled issue. We have in the earlier mentioned cases of Castillo, Bagasao and Recamadas (supra) held that all these documents were falsified and were fraudulently issued.

Anent the participation of petitioner Mangubat in all these falsifications and fraudulent transactions, the evidence on record indubitably shows that as Chief Accountant of the Ministry of Public Highways, he signed all the fake LAAs. He was likewise the author of the fake SACDCs and the falsified JVs which were the very vehicle with which the illegal disbursement were sought to be concealed. The issuance of the fake LAAs initiated the commission of the crime. With all these, there is no question that petitioner's role in the said irregularities was indispensable. He is therefore very much a part of the conspiracy to defraud the government.

WHEREFORE, the Decision appealed from is hereby **AFFIRMED** and the Petition is **DISMISSED**. Costs against the petitioner.

SO ORDERED.

Yap, C.J., Fernan, Narvasa, Melencio-Herrera, Cruz, Feliciano, Gancayco, Padilla, Bidin, Sarmiento, Cortes, Griño-Aquino, and Medialdea, JJ., concur.
Gutierrez, Jr., J., on leave.

[1] Escano was acquitted by Us in G.R. Nos. 3208/53333.

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