

ALEJANDRO G. MACADANGDANG, PETITIONER, VS. HON. SANDIGANBAYAN (THIRD DIVISION) AND PEOPLE OF THE PHILIPPINES, RESPONDENTS.

G.R. Nos. 75440-43. February 14, 1989

Ponente: GUTIERREZ, JR., J.

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GUTIERREZ, JR., J.:

Alejandro G. Macadangdang, budget officer of the Bureau of Posts for the Province of La Union, five other postal officials of the province, the auditing examiner and property inspector of the Provincial Auditor's Office and three private persons dealing with them were charged in four (4) informations for estafa through falsification of public documents filed with the Sandiganbayan. The charges arose out of the loss P26,523.00 resulting from falsified vouchers for the repair of postal vehicles in La Union when so such repairs were made.

The four informations are identical except for the amounts, the vehicles and the private persons involved in each case. The information in Criminal Case No. 6681 states:

"That on or about the 23rd day of May, 1980, in San Fernando, La Union, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, Genaro Basilio, Regional Director; Alejandro G. Macadangdang, Budget Officer; Agustin V. Talino, Accountant III; Bernardo Togade, Administrative Assistant III; Ernesto Larra, Supply Officer; Pio Ulat, Motorpool Dispatcher; all of the Bureau of Post of La Union and Renato Valdez, Auditing Examiner & Property Inspector of the Provincial Auditor's Office of La Union; hence, are public officers, taking advantage of their respective official positions and committing the aforesaid offense in relation to their office, and Benjamin Flora, a private individual, conspiring, confederating and mutually helping each other with deliberate intent, did then and there willfully, unlawfully and feloniously defraud the Republic of the Philippines by falsifying public documents in the following manner, to wit: 'By making it appear in an Abstract of Bid that Flora Ben Motor Works owned by accused Benjamin Flora submitted a bid for P7,600.00 representing the cost of materials and value of labor for Mail Toyota Jeep J-10 of the La Union Post Office, when they very well know that no such bid was submitted and caused the preparation of a general voucher where they made it appear that Flora Ben Motor Works had a credit collectible against the Bureau of Post of La Union for P7,600.00 for the repair of the above-mentioned vehicle, when the accused well know that no such repair was made and consequently, there is no such collectible credit and thereafter received the check corresponding to the voucher prepared which check they subsequently encashed and appropriated to their own personal use and benefits to the damage and prejudice of the Republic of the Philippines in the above-mentioned amount.'" (pp. 35-36, Rollo).

In Criminal Case No. 6682 — 1) the amount misappropriated was P4,723.00; 2) the vehicle involved was identified as Philippine Mail Truck FF-45; and 3) the firm which allegedly supplied labor and materials for the repair of the subject vehicle was the Flora Ben Motor Works, owned by accused Benjamin Flora.

In Criminal Case Mo. 6683 — 1) the amount misappropriated was P7,500.00; 2) the vehicle which was supposed to be repaired was identified as Mail Truck DT-320; and 3) the repair of the subject vehicle was supposed to have been made by a machine shop owned by accused Carlos Soliman.

In Criminal Case No. 6684 — 1) the amount misappropriated was P6,700.00; 2) the vehicle involved was identified as Isuzu Mail Truck V-l 55; and 3) the repair of this vehicle was supposed to have been made by the Maglaya Motor Works owned by accused Rodrigo Maglaya.

When arraigned, all the accused pleaded "Not Guilty." Upon agreement of the parties, all the cases were tried jointly. However, after the presentation of the prosecution's evidence, accused Basilio, Talino, and Macadangdang were granted separate trials.

After trial on the merits, the Court found the government officers, namely: 1) Genaro T. Basilio, Pio Ulat, Renato M. Valdez, Agustin V. Talino and Alejandro G. Macadangdang guilty as charged. The private persons, Benjamin Flora, Carlos Soliman and Rodrigo Maglaya were acquitted.

The dispositive portion of the decision reads:

"WHEREFORE, xxx xxx xxx

"In Criminal Cases Nos. 6681, 6682, 6683 and 6684, We find and declare Genaro T. Basilio, Pio B. Ulat, Renato M. Valdez, Agustin V. Talino and Alejandro G. Macadangdang, GUILTY beyond reasonable doubt, as principals for four separate crimes of Estafa Through Falsification of Public Documents. Because neither aggravating nor extenuating circumstances have been alleged or proved, but applying Article 48 of the Revised Penal Code as well as the Indeterminate Sentence Law, each one of the above named accused is sentenced to suffer in each of the four cases, an indeterminate penalty ranging from Four (4) Years, Two (2) Months and One (1) Day of prision correccional as minimum, to Ten (10) Years and One (1) Day of prision mayor as maximum; pay a fine of P5,000.00; solidarity indemnify the Republic of the Philippines the sum of P7,600.00, P4,723.00, P7,500.00 and P6,700.00 — in Criminal Cases Nos. 6681, 6682, 6683 and 6684, respectively; pay the costs in each case.

"The evidence reveals the other officials and employees of the postal region may have been involved in the swindle. For this reason, the Tanodbayan is directed to investigate the case further particularly the participation of the disbursing officer, to whom the proceeds were delivered by Ulat." (pp. 139-140. Rollo)

A motion for reconsideration of the decision filed by the petitioner together with Agustin V. Talino was denied. Hence, this petition. In an extended minute resolution dated March 26, 1987, we dismissed the petition. Before us now is a motion for reconsideration of the resolution.

Regional Director Genaro Basilio described the procedure for repair of a non-functioning vehicle of the Bureau of Posts on the regional level, as follows:

A Requisition Voucher (RIV) is prepared by the chief of the motor transport section describing the vehicle to be repaired and the kind of repair to be undertaken. The RIV then goes to the Director's Staff: a) first to the budget officer and to the deputy finance section chief who initial them and b) second, to the Director for approval. The Director affixes his signature to the RIV on the basis of the certification of the chief of the motor transport section and the initials of his subordinates.

The approved RIV is then returned to the motor transport section for the latter to make a canvass. All canvass documents are signed by the chief of the motor transport section. All bids plus the RIV are delivered to the Award Committee for a decision as to which bidder will be given the job order.

In May 1980, the members of the award committee were Bernardo Togade, administrative officer, Rodolfo Ramirez, auditing examiner and Ernesto Larra, supply officer. The committee decides on the best quotations after which they issue the award to the winning bidders.

The bidders then perform the work called for in the award. The work performed is inspected by the Property

Officer.

After the inspection report is approved by the Commission on Audit (COA) representative (in this case, the Provincial Auditor), the Chief of the motor transport section prepares the voucher based on the aforementioned documents.

The voucher is then sent to the Finance Section, more particularly to the section head, who is tasked to examine the voucher and the documents accompanying it. If he is satisfied, the head will then make the necessary accounting entries and place his initials under the Director's name.

Thereafter, the voucher is forwarded to the Budget Officer who also initials it after which it is brought to the Director who re-examines the documents. If the Director finds all the documents in order, he then approves the voucher.

After the approval of the voucher, the same is returned to the Finance Section for the preparation of checks.

On May 23, 1980, the accused government officials were occupying the following positions in the Bureau of Posts Regional Office at San Fernando, La Union:

Genaro Basilio — Regional Director

Alejandro Macadangdang — Budget Officer

Agustin Talino — Accountant

Pio Ulat — Acting Motorpool Dispatcher vice Oscar Ferraren who was on official leave from May 10-18, 1980 but reported for work only on May 27, 1980.

Renato Valdez — Auditing Examiner

On the same date, 1) Benjamin Flora owned the Flora Ben Motor Works; 2) Carlos Soliman owned Soliman Diesel Service and 3) Rodrigo Maglaya owned the Maglaya Motor Shop.

Apparently, in all the four cases, the vouchers were accompanied by supporting documents duly signed by the corresponding government officers.

Criminal Case No, 6681:

A voucher for P7,600.00 for the payment of labor and materials used in the emergency repair of a Toyota Jeep in favor of the Flora Ben Motor Works signed by Pio Ulat for Oscar Ferraren, Agustin Talino, and Alejandro Macadangdang (Exhibits "D" "D-1-a", "D-1-b", and "D-1-c") was accompanied by the following supporting documents:

- 1) R1V signed by Ulat and Basilio (Exhibits "D-2" "D-2-a", and "D-2-b")
- 2) Request for obligation of allotment signed by Talino and Macadangdang (Exhibits "D-3", "D-3-a", and "D-3-b")
- 3) Canvass Form dated May 10, 1980 in the name of Flora Ben Motor Works signed by Ulat (Exhibits "D-4" and "D-4-a")
- 4) Canvass Form signed by Ulat (Exhibits "D-5", and "D-5-a")
- 5) Canvass Form signed by Ulat (Exhibits "D-6", and "D-6-a")
- 6) Award issued signed by Ulat for Oscar Ferraren (Exhibits "D-7" and "D-7-a")
- 7) Job Invoice No. 2343 allegedly issued by Flora Ben Motor Works dated May 12, 1980 to the Bureau of Posts, La Union (Exhibit "D-8"). The issuance of this document was denied by Flora Ben Motor Works.

8) A Report of Inspection signed by Pio Ulat and Renato Valdez (Exhibits "D-9", "D-9-a" and "D-9-b")

9) Abstract of bids signed by Pio Ulat (Exhibits "D-10" and "D-10-a").

The general voucher (Exhibit "D") was paid through Treasury Warrant No. SN-5-6802498 (Exhibit "D-1 1") and was endorsed by Benjamin Flora (Exhibit "D-11-a") although receipt of the proceeds was denied.

Criminal Case No. 6682

A general voucher for P4,723.00 for the payment of labor and materials used in the repair of Mail Truck FF-45 in favor of Flora Ben Motor Works signed by Pio Ulat, Basilio Talino and

Macadangdang (Exhibits "E", "E-1", "E-1-a", "E-1-b" and "E-1-c") was accompanied by the following supporting documents:

1) RIV signed by Ulat and Basilio (Exhibits "E-2", "E-2-a", and "E-2-b")

2) Request for Obligation of Allotment signed by Talino and Macadangdang (Exhibits "E-3", "E-3-a" and "E-3-b")

3) Canvass Form signed by Ulat (Exhibits "E-4" and "E-4-a")

4) Award signed by Ulat (Exhibits "E-5" and "E-5-a")

5) Job Invoice No. 2344 dated May 18, 1980 purportedly by Flora Ben Motor Works (Exhibit "E-6"). Issuance of this document was, however denied by the shop.

6) Report of Inspection signed by Ulat and Valdez (Exhibits "E-7", "E-7-a" and "E-7-b")

7) Abstract of Bids signed by Ulat (Exhibits "E-8" and "E-8-a").

The payment of this Voucher (Exhibit "E") was made through Treasury Warrant No. SN-5-6802496 (Exhibit "E-9") which was endorsed by Benjamin Flora (Exhibit "E-9-a") although he did not receive the proceeds thereof.

Criminal Case No. 6683

A general voucher for P7,500.00 for payment of labor and materials used in the emergency repair of Mail Truck No. DF-320 in favor of Carlos Soliman was certified correct by Ulat and approved by Basilio and also signed by Talino and Macadangdang (Exhibits "F", "F-1", "F-1-a", "F-1-b" and "F-1-c"). Supporting the voucher are the following documents:

1) RIV signed by Ulat and Basilio (Exhibits "F-2", "F-2-a" and "F-2-b")

2) Canvass Form signed by Ulat (Exhibits "F-3-a" and "F-3-b") and purportedly signed by Carlos Soliman who denied and same claiming that his signature was forged.

3) Canvass Form signed by Ulat (Exhibits "F-4", and "F-4-a")

4) Award dated by May 15, 1980 signed by Ulat (Exhibits "F-5" and "F-5-a")

5) Charge invoice No. 6701 (Exhibit "F-6") purportedly signed by Carlos Soliman who denied having issued it.

6) Report of Inspection dated May 23, 1980 signed by Ulat and Valdez (Exhibits "F-7", "F-7-a" and "F-7-b")

7) Abstract of Bids dated May 15, 1980 signed by Ulat (Exhibits "F-8" and "F-8-a").

The voucher was paid under Treasury Warrant No. SNS-6802495 (Exhibit "F-a") which was endorsed by Carlos Soliman (Exhibit "F-9-a") although the payment was not received by him.

Criminal Case No. 6684.

A general voucher in the amount of P6,700.00 for the repair of a vehicle identified as Isuzu Mail Truck V-1 55 in favor of the Maglaya Motor Works owned by accused Rodrigo Maglaya was certified correct by Ulat and approved by Basilio, Talino and Macadangdang (Exhibits "G", "G-1-a", "G-1-b", and "G-1-c").

This voucher was supported by the following documents:

- 1) RIV dated May 11, 1980 signed by Ulat and approved by Basilio (Exhibits "G-2" "G-2-a" and "G-2-b")
- 2) Request for Obligation of Allotment initialed by Talino and signed by Macadangdang (Exhibits "G-3", "G-3-a", and "G-3-b")
- 3) Canvass Form dated May 11, 1980 addressed to the Maglaya Repair Shop and signed by Ulat (Exhibits "G-4" and "G-9") which was, however, denied by Maglaya.
- 4) Canvass Form dated May 11, 1980, in the name of Gascon Motor Works also signed by Ulat (Exhibits "G-5" and "G-5-a")
- 5) Award dated May 11, 1980 signed by Ulat (Exhibits "G-6" and "G-6-a")
- 6) Official Receipt No. 0841 dated May 11, 1980 for P6,700.00 purportedly issued by the Maglaya Auto Repair and Painting Shop (Exhibit "G-7"). Accused Carlos Maglaya denied having issued the receipt.
- 7) Report of Inspection dated May 23, 1980 signed by Ulat and Valdez (Exhibits "G-9", "G-9-a" and "G-9-b")
- 8) Abstract of Bids signed by Ulat (Exhibits "G-10" and "G-10-a").

This voucher was paid through Treasury Warrant No. SN-680497 and was endorsed by accused Rodrigo Maglaya. (Exhibits "G-11" and "G-11-a"):

The Treasury Warrants (Exhibits "D-11", "E-9", "F-9", and "G-11") covering the alleged payment for the repair of the Bureau of Posts vehicles were received by Ulat as evidenced by the Warrant Register (Exhibits "H" and "H-1") showing the date, the funding, the payee and the person who received them (Exhibit "H-1-a").

As it turned out, all the general vouchers and their respective supporting documents were spurious. There were actually no repairs undertaken on the four Bureau of Posts vehicles covered by the four general vouchers. Hence, the four general vouchers were tentatively suspended on post audit on August 6, 1980 and finally disallowed on the same date (Exhibits "I" and "I-1").

All the accused government officers admitted their signatures on the falsified documents. Nevertheless, they denied having committed the crimes attributed to them. The accused private persons also denied any participation in the commission of the crimes.

As earlier stated, the Sandiganbayan convicted the accused government officials and acquitted all the accused private persons. To place the petitioner's allegation in proper perspective, we quote the findings of the Sandiganbayan in this case.

"Coming now to the four other vouchers (Exhibits D, E, F and G) subject of Criminal Cases Nos. 6681 to 6684, inclusive, we have earlier said that there is ample and clearly sufficient proof to establish the fact that the four crimes of 'Estafa Through Falsification of Public Documents' have been committed. What remains to be done is to determine the participation and consequent of each accused.

"The peculiarity of the trial of these cases is the fact that we allowed, upon their petition, separate trials for the accused Basilio and Talino and Macadangdang. This being the case, we can only consider, in deciding these

cases as against them, the evidence for the prosecution as well as their own evidence. Evidence offered by the other accused cannot be taken up.

"It would really have been simpler had there been no separate trial because the accused Pio B. Ulat said so many incriminatory things against the other accused when he took the stand in his own defense. But because Basilio, Talino and Macadangdang were granted separate trials and they did not cross-examine Ulat because, as a matter of fact, they were not even required to be present when the other accused were presenting their defenses, the latter's testimonies can not now be considered against said three accused.

"We can not understand why, after it had heard the long and sordid story related by Ulat on the stand, the prosecution did not endeavor to call Ulat and put him on the stand as part of its rebuttal evidence. Had this been done, there would have been no impediment to the consideration of Ulat's testimony against all the accused.

"1. Genaro T. Basilio placed on the stand Antonio D. Verzona and Roberto Barreras, to corroborate his own declaration that he was not at San Fernando, La Union on May 23, 1980, the day the four vouchers (Exhibit D, E, F and G) actually seven, including the three which were withdrawn (Exhibits A, B & C) were processed. According to Basilio and his witnesses, he had signed the four vouchers (Exhibits D, E, F & G) on May 22, 1980, before he left on his inspection trip which took him to Bangued, Abra and Vigan, Ilocos Sur. He returned only in the evening of May 24, 1980. In the cases of the four checks (Exhibits E-11, E-9, F-9 & G-11) he had signed them only on May 26, 1980.

"In addition to his alibi, Basilio described the manner of having vehicles belonging to the regional office repaired and having the said repairs paid. He claimed that he had no participation in the determination of whether a certain vehicle needed repairs or not or the repairs it needed. This was the province of his motorpool personnel. In the present cases, he relied on the wisdom and competence of Pio B. Ulat who was acting as head of the motor pool during the absence on leave of Oscar Ferraren. He had approved the RIVs (Exhibit D-2, E-2, F-2 & G-2) because he relied on the signatures thereon of Ulat, the person who had charge of the motor pool at the time. He further declared that he had signed these documents on May 10, May 15, May 12 and May 21, 1980, respectively.

"His other participation was approving the four vouchers (Exhibits D, E, F, and G) before they were submitted for pre-audit. He declared that he had signed the four vouchers on May 22, 1980. He had signed these four vouchers after he had satisfied himself that the supporting documents were all in order. He found that his staff members required to sign or initial them had done so. He paid particular attention to the inspection reports of the COA representative. Seeing them approved by the Provincial Auditor, he had signed the vouchers.

"His last participation in these transactions was his signatures on the four checks issued in payment of the four vouchers. According to Basilio, he had signed these checks on May 26, 1980.

"Basilio can not deny knowledge as to whether or not repairs were actually made on the vehicles, payment for which he had approved. The vehicles belonging to the region were parked just across the street from his office. Secondly, one of the vehicles purported repaired was the jeep No. JA-10 assigned to him and used by him in his travels. His claim that he left the matter of repairs to his driver is a puerile and a lame excuse. Any normally diligent person would be interested in the repair of the vehicle he personally uses. But let us examine his allegations in the light of the documents submitted to us by the prosecution and by Basilio.

"Basilio declared that he had signed the four vouchers (Exhibits D, E, F&G) on May 22, 1980 and not on May 23, 1980. How could he have done this. All the four 'reports of inspections' (Exhibits D-9, E-7, F-7 and G-9) show, on their faces, that the vehicles they referred to were presented for inspection and were inspected by Valdez on May 23, 1980. How could Basilio claim that when he signed the vouchers on May 22, 1980, he had relied on the 'reports of inspection' which bore the signature of the provincial auditor when these reports of inspection were accomplished only on May 23, 1980. Assuming that these four reports were already attached

to the vouchers on May 22, 1980 when the same were presented to Basilio, the latter should have inquired as to why the said reports were post dated to May 23, 1980 before he approved the vouchers.

"As earlier mentioned, one of the vouchers (Exhibit D) was for the 'general overhauling of engine and transmission and general overhauling of brakes' of Toyota Jeep Land Cruiser No. JA-10 which was the vehicle assigned to Basilio. According to the itinerary of travel of the accused Basilio, (Exhibit 6-Basilio) which is identical to the itineraries of travel of Teodolfo Orate, Jr., and Ildefonso Nava (Exhibits 7-Basilio and 8-Basilio) the personal companion and driver, respectively, of Basilio, this subject vehicle was used by the three in their travels from 7:40 in the morning of May 13, 1980 up to 9:50 in the evening of May 24, 1980, except for May 16th and the afternoon of May 21, 1980. When Basilio signed Exhibit "D" on May 22, 1980, he must have seen from a cursory examination of the supporting documents that the 'Award' (Exhibit D-7) was made only on May 2-1, 1980. Considering his use of the vehicle, he should have discovered that the only possible time the repairs could have been made was on May 12 and the afternoon of May 16, 1980. But the repairs paid for are such major repairs that they could not have been done in one day in a manner that the vehicle would again be ready for long distance travel the next day.

"It is clearly apparent that Basilio did not examine the documents that were supporting the voucher. Otherwise, he would have discovered that although the abstract of bids (Exhibit D-10) was purportedly dated May 10 or May 12, 1980, it was only signed on

May 21, 1980, as shown by the date below the signature of Rodolfo Ramirez. This is corroborated by the date (5/21 /80) below the initials of the same Ramirez on Exhibit 'D-4' which noted the bid of Flora Ben Motor Works as the lowest bidder.

"Indeed, Basilio should have been put on his guard when he was asked to sign the RIVs (Exhibits D-2, E-2, F-2 and G-2) of May 10, May 21 and 12, 1980. He should have inquired into why four vehicles would suddenly need emergency repairs just after the Chief of the Motor Transport Section had gone on leave. At the very least, he could have told Ulat to delay the repairs until the return of Ferraren who was coming back soon.

"Again, in the case of the repair of the 'Mail Truck DT-320, Isuzu,' Basilio declared that he had approved the R1V (Exhibit F-2) calling for a 'general overhauling of engine; general overhauling of transmission; body repair; and general overhauling of brakes' of Mail Truck DT-320 on May 21, 1980. Yet, the very next day, or on May 22, 1980, Basilio signed the voucher (Exhibit F) approving the payment of P7,500.00 for the work done. An ordinary layman who understands very little of vehicular repairs should know that the repairs called for in the RIV could not be finished in one day. Moreover, Basilio should have been put on guard considering the dizzying pace that characterized the transaction. Imagine, approving the RIV on May 21, 1980 and the vouchers for payment the next day. This means that the canvass, the award, the execution, inspection and acceptance in one day!

"A careful examination of the documents submitted to support the four vouchers should have alerted the accused Basilio as an ordinarily diligent person would have seen the obvious falsifications.

"First, it appears that the RIVs (Exhibits D-2, E-2, F and G-2) were purportedly prepared on May 10, May 18, May 15 and May 11, respectively. According to Basilio, he approved these RIVs on May 10, May 15, May 12 and May 21, 1980, respectively. The awards (Exhibits D-7, E-5, F-5 and G-6) are all dated as the RIVs meaning that the said awards were issued on the same dates the RIVs were also issued. However, although the Abstract of Bids (Exhibits D-10, E-8, F-8 and G-10) appear to have the same dates as the ones found in the RIVs and the awards, these Abstracts appear or have been completed only May 21, 1980, the date Rodolfo Ramirez, the Auditor's representative, appears to have signed them. This fact is further shown by notations made by the same Ramirez on the 'Requests for

Quotation' (Exhibits D-4, F-3 and G-4) which the bidding committee considered as the lowest bids.

"In testifying on the procedure involved in the repair of vehicles, Basilio related that once the committee had decided on the best quotations, it issues the awards and the winning bidders then perform the work contracted for. In the present cases, the committee decided on the lowest bid only on May 21, 1980, as shown above. How could Basilio, May 22, 1980 approve the vouchers authorizing their payment when he knew that the awards had been granted only the day before?

"All the above-enumerated circumstances only serve to prove the fact that indeed Genaro T. Basilio was not the unknowing victim of his subordinates upon whose signatures he relied, but that he was an active participant in the conspiracy that defrauded the government of the amounts stated in the vouchers.

"One more circumstance that should have aroused Basilio's suspicion, if indeed he was not a participant in that conspiracy, was the fact that he had earlier been asked to sign three vouchers in favor of 'D'Alfenor Motor Shop.' Shortly after that he was asked to sign three other vouchers representing payments for the repairs of the same vehicles but in favor of different creditors. Moreover, did Basilio not find it strange that four vehicles of the region would necessitate major emergency repairs as soon as Ferraren, the Motor Transport Section Chief, went on leave.

"2. Agustin V. Talino and Alejandro G. Macadangdang offered evidence in their defense jointly but, as stated above, their trial was separate from that of their co-accused.

"Macadangdang excuses his participation in the processing of the seven vouchers as being his ministerial function. He admitted that between 9:00 and 10:00 o'clock in the morning of May 23, 1980, he had signed four vouchers (Exhibits A, B, C and D) the first three in favor of the 'D'Alfenor Motor Shop and the fourth in favor of one Soliman. Satisfied that all required documents were in order, he had signed the 'Request for Obligation of Allotment' (ROA) and signed below the rubber stamp 'Approved as Programmed. Between 11:00 and 12:00 o'clock that same morning, he received information that the 'D'Alfenor Motor Shop' was no longer existing. Between 2:00 and 3:00 o'clock in the afternoon of the same day, he was confronted with three new vouchers (Exhibits E, F and G) covering the same transactions as the three vouchers (Exhibits A, B and C) he had signed in the morning. The only differences were that the creditors were no longer 'D'Alfenor' but one Maglaya and Flora Ben Motor Shop.

"When he processed Exhibits "A", "B" and "C" earlier that morning, among the documents submitted were the request for quotations, the bids duly accomplished, the abstract of bids and awards. When he processed the later, three vouchers (Exhibits E, F and G), the same documents were presented except that this time instead of the 'D'Alfenor Motor Shop' submitting the quotation and receiving the award as the lowest bidder in the abstract, two other motor shops (Maglaya and Flora Ben) appear on the documents.

"If, as claimed, by Macadangdang, he had no knowledge nor participation in the conspiracy to defraud, he would have questioned this obvious irregularity. He would have asked whoever was following up the vouchers why two biddings were conducted, why the awards to 'D'Alfenor' were cancelled, when the latter were cancelled and when the new bidding was made.

"The very same case is true as regards the accused Agustin Talino. While his duty to initial or sign the vouchers as regards the adequacy of funds may have been ministerial, his failure to observe the obvious irregularity is clear evidence of his complicity in the conspiracy.

"Talino declared that in the morning of May 23, 1980, four vouchers (including three made out in favor of "D'Alfenor Repair Shop) were brought to him for his certification as regards the availability of funds. He had signed all the four vouchers. (Exhibits A-2, B-2, C-2 and D- 1-b). In the afternoon of the same day, three other vouchers (Exhibits E, F and G) were also presented to him for certification as to funds. These three were in substitution of Exhibits "A", "B" and "C" which he had earlier signed but which, according to Talino, were disallowed and cancelled. Talino claims that he had examined the supporting documents of the last three vouchers — the RIV, the bids signed by the repair shops and the abstract of bids. If what Talino says is true, at

least the abstract of bids submitted in the morning, where 'D'Alfenor Motor Shop' appears to be the lowest bidder, must have been different from the ones (Exhibits D-10, F-8 and G-10) submitted together with vouchers in the afternoon. This should have raised his suspicions as to why these last three abstracts could be dated as they were (May 18, May 15 and May 11, respectively) when it was only that morning that the abstracts containing the name of 'D'Alfenor Motor Shop' were submitted. The fact that he readily approved the substitute vouchers with the substitute abstracts containing substitute winning bidders is a clear indication that he knew he was facilitating an irregular transaction.

"It is our view that the evidence on record has established beyond doubt the participation of both Agustin Talino and Alejandro Macadangdang in all the four felonies charged in the informations.

"3. The accused Renato M. Valdez' participation in these transactions were his inspections of the vehicles supposedly repaired. His inspection reports (Exhibits D-9, E-7, F-7 and G-9) were submitted as supporting documents to the four vouchers (Exhibits D, E, F and G). In everyone of these reports, he certified that he had inspected, on May 23, 1980, the four vehicles (Toyota Jeep J-10; Mail Truck Isuzu DF-320; Mail Truck FF-45; and Mail Truck Toyota VT-155). He further certified that upon his inspection, the articles delivered conformed to specifications as to quality, quantity and prices.

"As adverted to above, the evidence established the fact that no major repairs, such as general overhauling of engine, transmission or brakes or general body repairs, were made on these vehicles. The accused's certifications, therefore, had no basis in fact. They were clear falsifications.

"Testifying in his own behalf, Valdez admitted that he hardly knew anything about what he was inspecting. He limited the latter to seeing whether the vehicles' engine was running or not. He merely required the mechanic to start the motors and he saw to it that the papers were complete. He did not require the presentation of the parts that were replaced nor ask to see any new parts introduced.

"In the first place, if he had no knowledge about evaluating repairs of motor vehicles, he should have asked the Auditor to replace him with one who knew something about the subject. His duty was to see to it that the services and materials delivered were of the quantity and quality as described in the R1V. How could he protect the government's interest if he did not know the difference between overhauling an engine and replacing a flat?

4. Pio B. Ulat, Motorpool Dispatcher for Postal Region No. 1 is the last government employee indicted in these cases. While testifying in his behalf, Ulat related the story of the swindle that became the subject of these cases. It appears from his testimony that there were no repairs made on any of the region's vehicles. However, he had gone to the different shops and obtained blank receipts from the motor shops. He had prepared the vouchers. He prepared all supporting documents like the RIVs. He prepared the request for quotations and signed the quotations themselves. In every document where the signature of Ferraren was necessary, he had signed for him. He received and encashed the checks. However, he did all of these acts because he was threatened with transfer to some distant place by Basilio, Talino and Macadangdang. Moreover, he did not participate in any part of the proceeds as he delivered all the amounts to Mrs. Hufano.

"Ulat's excuse is unavailing. Even if it were true that there was some coercion, he should not have done what he said he had done. He could have refused and if the Director persisted in transferring him to some remote assignment, he should have reported the matter to higher authorities rather than commit the unlawful acts he had done.

"The three non-government employees, Benjamin Flora, Carlos Soliman and Rodrigo Maglaya are one in claiming lack of participation in the acts that resulted in the felonies charged in the information." (Italics supplied, pp. 42-45, Sandiganbayan's Decision; pp. 120-133. Rollo).

The general rule is that the factual findings of the Sandiganbayan are conclusive on this Court. However this rule

is subject to established exceptions, among them: 1) the conclusion is a finding grounded entirely on speculation, surmise and conjectures; 2) the inference made is manifestly mistaken; 3) there is grave abuse of discretion; 4) the judgment is based on misapprehension of facts; and the findings of fact of the Sandiganbayan are premised on the absence of evidence and are contradicted by evidence on record. (Cesar v. Sandiganbayan, 134 SCRA 105, 121-122)

The records show that the Sandiganbayan convicted Macadangdang because it suspected his alleged complicity when he failed to detect an obvious irregularity in the vouchers presented to him for signature. The petitioner now contends that the prosecution's evidence was wanting to prove his participation in the conspiracy to commit the crimes; that he signed and initialed the four subject vouchers in lawful performance of his duty as budget officer without any criminal intent; that as budget officer he had no legal duty to go beyond what appears in the face of the documents supporting the vouchers, much less as to the details or sidelights of the transaction as this duty properly pertains to the officers of the Bureau who individually prepared the documents; that after determining that all the supporting papers are complete and in order, it becomes a ministerial duty on his part to issue the request for obligation of allotment and that he could not have verified the details relating to the cancellation of the first set of vouchers in the morning of May 23, 1980 and the submission to him of a second set of vouchers in favor of another repair shop, considering the bulk of the other equally important documents and transactions likewise requiring his preferential attention on the same day.

The petitioner's insistent arguments in his motion for reconsideration and the respondent's brief two-page comments lead us to carefully reconsider the records as they specifically bear on the charges against him.

It may be recalled that the Sandiganbayan convicted the petitioner on its finding that he conspired with his co-accused government officers to commit the four crimes of estafa through falsification of public documents. The lower court arrived at this conclusion because the petitioner did not question the "obvious irregularity" in the preparation of three of the four subject vouchers before affixing his signatures on them. According to the court, the "obvious irregularity" is shown by the following facts: 1) In the morning of May 23, 1980, the petitioner signed the Request for Obligation of Allotment" (ROA) based on four vouchers, one in favor of Soliman and the others in favor of D'Alfenor Motor Shop; 2) In the afternoon of the same day, with D'Alfenor Motor Shop no longer existing and with three new vouchers on his desk covering the same transaction as those he had signed in the morning, the only difference being the name of the creditors (first three [3] new vouchers of D'Alfenor Motor Shop while the three [3] new vouchers were in favor of accused Maglaya and Flora Ben Motor Shop) he again signed the vouchers notwithstanding the fact that both sets of vouchers were supported by the same documents.

Is there evidence beyond reasonable doubt to show conspiracy with the other accused?

In Gomez v. Intermediate Appellate Court (135 SCRA 620 [1985]) we stated:

"x x x that conspiracy must be established by positive and conclusive evidence. It cannot be based on mere conjectures but must be established as a fact. The same degree of proof required to establish the crime is necessary to support a finding of the presence of conspiracy, that is, it must be shown to exist as clearly and convincingly as the commission of the offense itself. (People v. Custodio, 47 SCRA 289)."

The records show that the only participation of the budget officer in the alleged conspiracy was to obligate and allot funds. His job was to certify to the availability of funds and to segregate those funds in the books once allotted. It was not his job to directly attend to the inspection of vehicles, the ascertainment of whether or not repairs were needed, the bidding and awards to repair shops, and the determination of whether or not the repairs were effected pursuant to specifications in the contracts. More particularly, he had nothing to do with the abstract of bids which were falsified to make it appear that the accused private persons participated in the bidding when in

truth, they did not do so.

Simply because a person in a chain of processing officers happens to sign or initial a voucher as it is going the rounds, it does not necessarily follow that he becomes part of a conspiracy in an illegal scheme. The guilt beyond reasonable doubt of each supposed conspirator must be established. It is all too easy to be swept into a long prison term simply because the guilt of some conspirators is overwhelming and somehow it attaches to all who happen to be charged in one indictment.

There is no testimony in the records to show the petitioner's participation in the conspiracy. The only material proofs forming the basis for conviction are his signatures on the vouchers and the request for obligation of allotment. The petitioner explains his not having questioned the three new vouchers in the afternoon of May 23, 1980 by stating that he had so many documents and transactions to attend to them. He explains that it was humanly impossible to have known that the second set of vouchers covered the same three (3) vehicles under the first set of vouchers.

In other words, he failed to recall the plate numbers of the vehicles in the morning vouchers when confronted with the same plate numbers in the afternoon. The supporting documents were all properly signed, complete, and in order. We give the benefit of the doubt, given two possible explanations—one, he was aware all along of the falsification and two, he signed the papers routinely and perhaps even carelessly, but not with criminal intent.

Under these circumstances, we find that the petitioner, a mere budget officer, signed the vouchers and prepared the necessary "Request for Obligation and Allotment" as part of standard operating procedures. It does not follow that he was part of the conspiracy to defraud. The petitioner claims that as a budget officer he had no authority or duty to go beyond what appears on the face of the documents supporting the vouchers, as this duty properly belongs to the other officers who individually prepared the documents. He should have been more careful. His lack of care, however, may be ground for administrative action but it does not give rise to criminal culpability absent more evidence against him.

Every person who signs or initials documents in the course of their transit through standard operating procedures does not automatically become a conspirator in a crime which transpired at a stage where he had no participation. His knowledge of the conspiracy and his active and knowing participation therein must be proved by positive evidence.

We reiterate our ruling in *People v. Reyes* (60 SCRA 126, 129 [1974]):

"Considering the testimony of record, it cannot be plausibly maintained that the constitutional presumption of innocence had been overcome by proof beyond reasonable doubt. What was said by this Court in *People v. Dramayo* (42 SCRA 59) has pertinence: 'Accusation is not, according to the fundamental law, synonymous with guilt. It is incumbent on the prosecution to demonstrate that culpability lies. Appellants were not even called upon them to offer evidence on their behalf. Their freedom is forfeit only if the requisite quantum of proof necessary for conviction be in existence. Their guilt must be shown beyond reasonable doubt. To such a standard, this Court has always been committed. There is need, therefore, for the most careful scrutiny of the testimony of the state, both oral and documentary, independently of whatever defense is offered by the accused. Only if the judge below and the appellate tribunal could arrive at a conclusion that the crime had been committed precisely by the person on trial under such an exacting test should the sentence be one of conviction. It is thus required that every circumstance favoring his innocence be duly taken into account. The proof against him must survive the test of reason; the strongest suspicion must not be permitted to sway judgment. The conscience must be satisfied that on the defendant could be laid the responsibility for the offense charged; that not only did he perpetrate the act but that it amounted to a crime. What is required then is moral certainty.'" (Italics supplied)

Finally, the proceeds of the four (4) checks covering the voucher admittedly were turned over by Ulat to a certain Mrs. Hufano, disbursing officer of the Bureau, to redeem certain cash advances of some officers. There is no evidence to show that the petitioner profited or benefited from the scheme for which he was convicted.

The Sandiganbayan's observations and conclusions sustaining the petitioner's guilt are based on probabilities which cannot, however, be substitutes for the proof needed under the law to establish the guilt of the accused beyond reasonable doubt.

WHEREFORE, the petitioner's motion for reconsideration is GRANTED. The decision of the Sandiganbayan is MODIFIED

in that the petitioner Alejandro Macadangdang is ACQUITTED of the FOUR (4) CRIMES of ESTAFA through falsification of public documents in Criminal Cases Numbered 6681, 6682, 6683 and 6684 on grounds of reasonable doubt.

SO ORDERED.

Fernan, C.J., Narvasa. Melencio-Herrera, Cruz, Paras, Gancayco, .Bidin, Cortes. Griño-Aquino, Medialdea, and Regalado, JJ., concur.

Sarmiento, J., dissents in a separate opinion.

Feliciano and Padilla, JJ., join in the dissent of Mr. Justice Sarmiento.

DISSENTING

SARMIENTO, J.,

I am of the opinion that the petitioner is guilty as charged. I, therefore, dissent.

The petitioner, Alejandro Macadangdang, stands charged with estafa through falsification of public documents in his capacity as budget officer of the Bureau of Posts in La Union province. Specifically, he is accused as a conspirator, among others, in "defraud[ing] the Republic of the Philippines by falsifying public documents,"[1] that is, "[b]y making it appear in an Abstract on Bid that Flora Ben Motor Works owned by accused Benjamin Flora submitted a bid for P7,600.00 representing the cost of materials and value of labor for Mail Toyota Jeep JA-10 of the La Union Post Office, when they very well know that no such bid was submitted and caused the preparation of a general voucher where they made it appear that Flora Ben Motor Works had a credit collectible against the Bureau of Posts of La Union for P7,600.00 for the repair of the above-mentioned vehicle, when the accused well know that there is no such collectible credit and thereafter received the check corresponding to the voucher prepared which check they subsequently encashed and appropriated to their own personal use and benefit to the damage and prejudice of the Republic of the Philippines in the above-mentioned amount."[2]

In handling down the assailed judgment of conviction, the Sandiganbayan noted:

x x x

x x x

x x x

"Macadangdang excuses his participation in the processing of the seven vouchers as being his ministerial function. He admitted that between 9:00 and 10:00 o'clock in the morning of May 23, 1980, he had signed four vouchers (Exhibits A, B, C and D) the first three in favor of the 'D'Alfenor Motor Shop' and the fourth in favor of one Soliman. Satisfied that all required documents were in order, he had signed the 'Request for Obligation of Allotment' (ROA) and signed below the rubber stamp 'Approved as Programmed.' Between 11:00 and 12:00 o'clock that same morning, he received information that the 'D'Alfenor Motor Shop' was no longer existing. Between 2:00 and 3:00 o'clock in the afternoon of the same day, he was confronted with three new vouchers (Exhibits E, F and G) covering the same transactions as the three vouchers (Exhibits A, B and C) he had signed in the morning. The only differences were that the creditors were no longer 'D'Alfenor' but one Maglaya and Flora Ben Motor Shop.

"When he processed Exhibits "A", "B" and "C" earlier that morning, among the documents submitted were the request for quotations, the bids duly accomplished, the abstract of bids and awards. When he processed the later three vouchers (Exhibits E, F and G), the same documents were presented except that this time instead of the 'D'Alfenor Motor Shop' submitting the quotation and receiving the award as the lowest bidder in the abstract, two other-motor shops (Maglaya and Flora Ben) appear on the documents.

"If, as claimed, by Macadangdang, he had no knowledge nor participation in the conspiracy to defraud, he would have questioned this obvious irregularity. He would have asked whoever was following up the vouchers why two biddings were conducted, why the awards to 'D'Alfenor' were cancelled, when the latter were cancelled and when the new bidding was made.[3]

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In reconsidering our extended minute resolution dated March 26, 1986, dismissing the petition of the herein petitioner-movant (together with Agustin V. Talino), seeking a review of the decision of the Sandiganbayan finding him and four others, "guilty beyond reasonable doubt as principals for four separate crimes of Estafa Through Falsification of Public Documents" and sentencing them accordingly, in Criminal Cases Nos. 6681, 6682, 6683, and 6684, the majority relies upon the self-serving claim that all the petitioner-movant allegedly did was to sign the documents (that is, the falsified documents that facilitated the commission of estafa) prepared by the "authorized officials of the Bureau of Posts." [4] "Under these circumstances," [5] the majority holds, "we rule that the petitioner, a mere budget officer, had no recourse but to sign the vouchers and to prepare the necessary 'Request for Obligation and Allotment.'" [6] "We agree with the petitioner that as budget officer he had no authority or duty to go beyond what appears on the face of the documents supporting the vouchers, as this duty properly belongs to the other officers who individually prepared the documents." [7]

While I agree that the circumstance alone that the petitioner's signatures appearing in the vouchers and other documents in question does not per se make him a co-conspirator, I am nagged nevertheless by facts that to me, point to the petitioner's complicity in the offense charged. I am disturbed, first of all, by the fact that the petitioner, upon signing the three vouchers [8] in exchange for the four vouchers he had earlier signed, did not take pains to make inquires with respect to that substitution, when the two sets of vouchers provided for different sets of creditors. Whereas, the first four vouchers were payable to "D'Alfenor Motor Shop" and a certain "Soliman," the next batch of vouchers, three in number, were in favor of "Maglaya" and the "Flora Ben Motor Shop." It should be observed that the vouchers were issued in payment of a single obligation. While "D'Alfenor Motor Shop," upon subsequent inquiries, turned out to be a non-existing entity thereby necessitating the issuance of the

substitute vouchers in question, what bothers me is the nonchalant readiness of the petitioner to sign such substantive vouchers when the substitution alone should have alerted him that something had been amiss somewhere.

While that may have been dismissed as a case of negligible lapse of memory, what I find inexcusable is the fact — in connection with the same falsified documents — that the petitioner had processed, not more than six hours earlier on the same day, among other things, "D'Alfenor Motor Shop's" submitted quotations (to support its bid). However, the documents presented to him subsequently were bids submitted by "Maglaya" and the "Flora Ben Motor Shop." Yet, the petitioner never raised a voice of protest in the face of a sleight-of-hand artistry foisted, apparently, right on him.

I thus echo the Sandiganbayan's very queries:

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X X X

X X X

"If, as claimed, by Macadangdang, he had no knowledge nor participation in the conspiracy to defraud, he would have questioned this obvious irregularity. He would have asked whoever was following up the vouchers why two biddings were conducted, why the awards to 'D'Alfenor' were cancelled, when the latter were cancelled and when the new bidding was made[9]

X X X

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The petitioner, a budget officer, occupies a position of responsibility and accountability. The majority itself puts it: "His job [is] to certify to the availability of funds and to segregate those funds in the books once these are allotted." [10] But I do not think that it stops there. As an executive officer, it is nonetheless his office to guard against irregularities, especially corruption, in his office. For this reason, I do not agree that the petitioner-movant as a budget officer performs only ministerial duties.

The petitioner's inaction, that is, his failure to question the vouchers submitted for his signature, vouchers that the majority admits, are irregular in character, to me, makes him a co-conspirator in the crimes charged.

I vote for the denial of the motion for reconsideration.

[1] Resolution. 2.

[2] Id. The quoted information refers to the indictment in Criminal Case No. 6681. The petitioner was implicated in three more Criminal Cases. Nos. 6682. 6683. and 6684. The amounts involved therein are P4,723.00. P7,500.00. and P6,700.00. respectively.

[3] Id., 17: italics supplied.

[4] Id., 23.

[5] Id.. 24.

[6] Id.

[7] Id.

[8] Exhibits "A", "B", and "C"; Resolution, id., 17.

[9] Id., 23; italics supplied.

[10] Id., 23.

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