

SUPREME COURT OF THE PHILIPPINES
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Republic of the Philippines
Supreme Court
Manila

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Wilfredo V. Lapitan
WILFREDO V. LAPITAN
Division Clerk of Court
Third Division

JUL 19 2019

THIRD DIVISION

FLORENDO B. ARIAS,

Petitioner,

G.R. Nos. 237106-07

Present:

PERALTA, *J.*, Chairperson,
LEONEN,
REYES, A., JR.,
HERNANDO, and
INTING, *JJ.*

- versus -

PEOPLE OF THE PHILIPPINES,

Respondent.

Promulgated:

June 10, 2019

X-----*Wilfredo V. Lapitan*-----X

DECISION

PERALTA, J.:

This is to resolve the Petition¹ for review on *certiorari* under Rule 45 of the Rules of Court, dated March 15, 2018, of petitioner Florendo B. Arias assailing the Sandiganbayan’s Decision² promulgated on November 10, 2016, finding him guilty beyond reasonable doubt of the crime of Estafa Thru Falsification of Official/Commercial Documents in Criminal Case No. 28100, and for Violation of Section 3(e) of Republic Act (*R.A.*) No. 3019, as amended, in Criminal Case No. 28253, and its Resolution³ issued on January 15, 2018, denying his Motion for Reconsideration.

Culled from documentary and testimonial evidence, the antecedents of this case are summarized by the Sandiganbayan, as follows:

¹ *Rollo*, pp. 18-43.

² *Id.* at 73-133. Penned by Associate Justice Oscar C. Herrera, Jr., and concurred in by Associate Justices Jose R. Hernandez and Alex L. Quiroz.

³ *Id.* at 44-50.

During the period March to December 2001, or sometime subsequent thereto, reimbursements were claimed and paid by DPWH in an amount totaling millions of pesos covering 409 transactions purportedly for the emergency repairs of 39 DPWH service vehicles. Of the 409 transactions, 274 transactions were made in the name of accused Martinez for which the total sum of ₱5,166,539.00, not ₱6,368,364.00, were claimed and paid as reimbursements. The spare parts were purportedly supplied by J-CAP Motorshop, owned by accused Capuz, and DEB Repair Shop and Parts Supply owned by accused Dela Cruz. The transactions are covered by Disbursement Vouchers with supporting documents to justify the release of checks, pertinent details of which are as follows:

1) Mitsubishi L-200 with Plate No. TSC 482 purportedly underwent 44 emergency repairs and reimbursements for 2 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-04-05261	Borje, M.	359433	4/10/01	22,170.00	DEB
2	101-01-04-01690	Borje, M.	359879	4/23/01	24,350.00	DEB
3	101-01-03-01687	Borje, M.	360306	5/2/01	20,200.00	DEB
4	101-01-03-01692	Borje, M.	360307	5/2/01	24,660.00	DEB
5	101-01-03-01688	Borje, M.	360323	5/2/01	24,990.00	DEB
6	101-01-06-10012	Borje, M.	380120	6/7/01	10,675.00	DEB
7	101-01-06-10397	Borje, M.	381059	6/28/01	8,580.00	DEB
8	101-01-06-10400	Borje, M.	381306	7/4/01	19,200.00	DEB
9	101-01-06-11050	Borje, M.	381326	7/4/01	22,580.00	DEB
10	101-01-07-12059	Borje, M.	381664	7/10/01	11,080.00	DEB
11	101-01-07-13313	Borje, M.	382465	7/25/01	6,560.00	DEB
12	101-01-07-13307	Borje, M.	382469	7/25/01	10,930.00	DEB
13	101-01-08-14639	Borje, M.	383426	8/14/01	3,750.00	DEB
14	101-01-08-15040	Borje, M.	383732	8/20/01	5,000.00	DEB
15	101-01-09-16371	Borje, M.	384492	9/4/01	7,060.00	DEB
16	101-01-11-22707	Valdez, C.	385615	12/3/01	24,450.00	GK & J
17	101-01-12-25096	Borje, M.	390386	12/21/01	8,160.00	DEB
18	102-01-02-01206	Borje, M.	1265854	2/26/01	24,556.00	DEB
19	102-01-02-12137	Borje, M[.]	1265847	2/28/01	22,050.00	DEB
20	102-01-01-00632	Borje, M.	1200464	2/15/01	23,120.00	DEB
21	102-01-01-00631	Borje, M.	1200468	2/15/01	21,900.00	DEB
22	102-01-02-12126	Borje, M.	1266081	3/12/01	24,640.00	DEB
23	102-01-02-12128	Borje, M.	1266083	3/12/01	19,800.00	DEB
24	102-01-02-12113	Borje, M.	1266086	3/12/01	13,800.00	DEB
25	102-01-02-121--	Borje, M.	1266093	3/12/01	24,900.00	DEB
26	102-01-03-01681	Borje, M.	1266218	3/20/01	20,450.00	DEB
27	102-01-03-02010	MARTINEZ, J.	1266301	3/23/01	10,900.00	DEB
28	102-01-03-02014	MARTINEZ, J.	1266304	3/23/01	16,580.00	DEB
29	102-01-07-05562	Borje, M.	1358964	7/17/01	9,100.00	DEB
30	102-01-08-08145	Borje, M.	1474242	9/10/01	18,190.00	DEB
31	102-01-09-08960	Borje, M.	1474974	9/26/01	22,400.00	DEB
32	102-01-09-08961	Borje, M.	1474991	9/26/01	19,600.00	DEB
33	102-01-09-09718	Borje, M.	1475050	9/28/01	1,500.00	DEB
34	102-01-09-09719	Borje, M.	1475058	9/28/01	6,540.00	DEB
35	102-01-10-10760	Borje, M.	1585982	10/23/01	5,680.00	DEB

36	102-01-11-11926	Valdez, C.	1586876	11/9/01	25,000.00	GK & J
37	102-01-11-12011	Valdez, C.	1587204	11/22/01	24,760.00	GK & J
38	102-01-11-12018	Valdez, C.	1587223	11/22/01	24,350.00	GK & J
39	102-01-12-13538	Valdez, C.	1587844	12/7/01	23,950.00	GK & J
40	102-01-12-13966	Valdez, C.	288164	12/20/01	24,400.00	GK & J
41	102-01-12-13969	Valdez, C.	288165	12/20/01	24,990.00	GK & J
42	102-01-12-14542	Valdez, C.	288307	12/21/01	24,500.00	GK & J
43	102-01-12----	Valdez, C.	288320	12/21/01	25,000.00	GK & J
44	102-01-12-13666	Borje, M.	288519	12/21/01	10,520.00	DEB
TOTAL					768,561.00	

2) Nissan Pathfinder with Plate No. PND-918 purportedly underwent 27 emergency repairs and reimbursements for 21 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-11-21783	Umali, N	385035	11/22/01	24,340.00	J-Cap
2	101-01-11-21790	Umali, N.	385039	11/22/01	25,000.00	J-Cap
3	101-01-11-21786	Umali, N.	385064	11/22/01	24,850.00	J-Cap
4	101-01-12-25448	Umali, N.	390299	12/21/01	24,600.00	J-Cap
5	102-01-05-03626	Fernandez, D.	1267343	5/17/01	11,600.00	DEB
6	102-01-02-00742	MARTNEZ, J.	1267567	5/24/01	24,196.00	J-Cap
7	102-01-03-02308	MARTINEZ, J.	1267570	5/24/01	24,850.00	J-Cap
8	102-01-02-00741	MARTINEZ, J.	1267576	5/24/01	23,582.00	J-Cap
9	102-01-03-02301	MARTINEZ, J.	1267578	5/24/01	24,500.00	J-Cap
10	102-01-03-02293	MARTINEZ, J.	1267581	5/24/01	21,550.00	J-Cap
11	102-01-03-02306	MARTINEZ, J.	1267582	5/24/01	19,150.00	J-Cap
12	102-01-03-02294	MARTINEZ, J.	1267585	5/24/01	23,650.00	J-Cap
13	102-01-06-05416	MARTINEZ, J.	1358474	7/3/01	24,800.00	J-Cap
14	102-01-06-05411	MARTINEZ, J.	1358493	7/3/01	24,900.00	J-Cap
15	102-01-07-06395	MARTINEZ, J.	1359260	7/31/01	24,800.00	J-Cap
16	102-01-08-07648	MARTINEZ, J.	1360500	8/28/01	13,760.00	DEB
17	102-01-08-07651	MARTINEZ, J.	1473651	8/28/01	20,650.00	DEB
18	102-01-08-07650	MARTINEZ, J.	1473653	8/28/01	13,230.00	DEB
19	102-01-09-08291	MARTINEZ, J.	1473958	9/4/01	24,800.00	J-Cap
20	102-01-08-08089	MARTINEZ, J.	1473965	9/4/01	24,900.00	J-Cap
21	102-01-09-08671	MARTINEZ, J.	1474370	9/13/01	25,000.00	J-Cap
22	102-01-09-08680	MARTINEZ, J.	1474381	9/13/01	25,000.00	J-Cap
23	102-01-10-11322	MARTINEZ, J.	1586723	11/5/01	24,000.00	J-Cap
24	102-01-11-12122	MARTINEZ, J.	1587500	11/27/01	23,120.00	DEB
25	102-01-12-14437	MARTINEZ, J.	288358	12/21/01	24,800.00	J-Cap
26	101-01-12-25446	Umali, N.	340192	03/12/02	24,150.00	J-Cap
27	101-01-12-24449	Umali, N.	340218	03/12/02	24,700.00	J-Cap
GRAND TOTAL					614,478.00	

3) Nissan Pick-Up with Plate No. PLH-256 purportedly underwent 30 emergency repairs and reimbursements for 20 of them were made in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-00-12-31221	P. Badere	1199738	01/12/01	1,640.00	DEB
2	102-01-01-00218	P. Badere	1200449	02/15/01	1,500.00	DEB
3	102-01-02-01198	P. Badere	1265963	03/07/01	22,240.00	DEB
4	102-01-03-01663	P. Badere	1266207	03/19/01	24,980.00	DEB
5	102-01-03-02011	P. Badere	1266302	03/23/01	24,215.00	DEB
6	102-00-11-354201	P. Badere	333203	04/19/01	1,350.00	DEB
7	102-01-05-03683	P. Badere	1267320	05/17/01	9,200.00	DEB
8	102-01-05-03901	M. Borje	1267548	05/24/01	3,960.00	DEB
9	102-01-03-02299	J. MARTINEZ	1267571	05/24/01	23,100.00	J-CAP
10	102-01-03-02290	J. MARTINEZ	1267583	05/24/01	21,450.00	J-CAP
11	102-01-07-06388	J. MARTINEZ	1359433	08/02/01	24,800.00	J-CAP
12	102-01-07-06547	J. MARTINEZ	1359440	08/02/01	22,450.00	J-CAP
13	102-01-09-08731	J. MARTINEZ	1474365	09/12/01	8,730.00	DEB
14	102-01-10-11169	M. Borje	1586453	10/29/01	14,650.00	DEB
15	102-01-10-11301	J. MARTINEZ	1586662	11/05/01	23,200.00	J-CAP
16	102-01-10-11305	J. MARTINEZ	1586728	11/05/01	24,800.00	J-CAP
17	102-01-11-12134	J. MARTINEZ	1587271	11/22/01	4,070.00	DEB
18	102-01-11-12101	P. Badere	1587272	11/22/01	16,190.00	DEB
19	102-01-11-12129	J. MARTINEZ	1587286	11/22/01	3,500.00	DEB
20	102-01-11-12124	J. MARTINEZ	1587332	11/22/01	2,400.00	DEB
21	102-01-11-13366	J. MARTINEZ	1588063	12/01/01	23,650.00	J-CAP
22	102-01-12-13690	J. MARTINEZ	288197	12/20/01	24,800.00	DEB
23	102-01-12-13687	J. MARTINEZ	288207	12/20/01	19,160.00	DEB
24	102-01-12-13686	J. MARTINEZ	288208	12/20/01	24,980.00	DEB
25	102-01-12-13689	J. MARTINEZ	288210	12/20/01	13,055.00	DEB
26	102-01-11-13376	J. MARTINEZ	288578	12/21/01	24,550.00	J-CAP
27	102-01-12-14781	J. MARTINEZ	288763	12/21/01	24,900.00	DEB
28	102-01-11-12829	J. MARTINEZ	1588348	12/21/01	24,990.00	DEB
29	102-01-11-12826	J. MARTINEZ	1588354	12/21/01	24,800.00	DEB
30	102-01-12-14887	J. MARTINEZ	333459	02/11/02	24,300.00	DEB
TOTAL					507,610.00	

4) Nissan Pick-Up with Plate No. PMY-110 purportedly underwent 24 emergency repairs and reimbursements for 18 of them were made in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-09-16313	S. Florencio	384672	09/06/01	2,500.00	DEB
2	101-01-09-16314	S. Florencio	384680	09/06/01	13,760.00	DEB
3	101-01-11-22595	L. Velasquez	385366	11/27/01	24,580.00	RCF MOTOR
4	102-00-12-16212	S. Florencio	1199784	01/16/01	11,498.00	DEB
5	102-01-03-02292	J. MARTINEZ	1267574	05/24/01	22,540.00	J-CAP
6	102-01-03-02305	J. MARTINEZ	1267579	05/24/01	21,850.00	J-CAP
7	102-01-06-05419	J. MARTINEZ	1358473	07/03/01	23,140.00	J-CAP
8	102-01-06-05413	J. MARTINEZ	1358485	07/03/01	23,550.00	J-CAP
9	102-01-07-06389	J. MARTINEZ	1359556	08/07/01	24,800.00	J-CAP
10	102-01-08-07521	L. Velasquez	1359981	08/15/01	24,880.00	NEMAN
11	102-01-08-08157	L. Velasquez	1473752	08/30/01	24,500.00	NEMAN

12	102-01-09-08301	J. MARTINEZ	1473944	09/04/01	16,640.00	J-CAP
13	102-01-09-08293	J. MARTINEZ	1473950	09/04/01	23,550.00	J-CAP
14	102-01-09-08296	J. MARTINEZ	1473953	09/04/01	23,140.00	J-CAP
15	102-01-09-08672	J. MARTINEZ	1474388	09/13/01	15,200.00	J-CAP
16	102-01-09-08688	J. MARTINEZ	1474391	09/13/01	25,000.00	J-CAP
17	102-01-10-10112	L. Velasquez	1475424	10/04/01	24,860.00	RCF MOTOR
18	102-01-10-11304	J. MARTINEZ	1586713	11/05/01	23,670.00	J-CAP
19	102-01-10-11303	J. MARTINEZ	1586722	11/05/01	25,000.00	J-CAP
20	102-01-11-13375	J. MARTINEZ	1588074	12/11/01	22,150.00	J-CAP
21	102-01-11-13361	J. MARTINEZ	1588209	12/13/01	24,400.00	J-CAP
22	102-01-12-14436	J. MARTINEZ	288357	12/21/01	23,140.00	J-CAP
23	102-01-12-14438	J. MARTINEZ	288359	12/21/01	23,550.00	J-CAP
24	102-01-12-14426	J. MARTINEZ	288362	12/21/01	16,640.00	J-CAP
TOTAL					504,538.00	

5) Toyota Land Cruiser (Jeep) with Plate No. CEJ-591 purportedly underwent 23 emergency repairs and reimbursements for all of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-03-01666	MARTINEZ J.	1266209	03/19/01	15,400.00	DEB
2	102-00-10-12400	MARTINEZ J.	333235	04/19/01	4,900.00	DEB
3	102-01-03-02295	MARTINEZ J.	1267573	05/24/01	23,600.00	J-CAP
4	102-01-03-02296	MARTINEZ J.	1267580	05/24/01	24,400.00	J-CAP
5	102-01-06-05421	MARTINEZ J.	1358484	07/03/01	24,550.00	J-CAP
6	102-01-06-05410	MARTINEZ J.	1358494	07/03/01	19,450.00	J-CAP
7	102-01-07-06383	MARTINEZ J.	1359435	08/02/01	22,500.00	J-CAP
8	102-01-09-08290	MARTINEZ J.	1473942	09/04/01	24,540.00	J-CAP
9	102-01-08-08090	MARTINEZ J.	1473959	09/04/01	19,450.00	J-CAP
10	102-01-09-08696	MARTINEZ J.	1474386	09/13/01	23,900.00	J-CAP
11	102-01-09-08689	MARTINEZ J.	1474390	09/13/01	24,700.00	J-CAP
12	102-01-09-09694	MARTINEZ J.	1475066	09/28/01	21,470.00	DEB
13	102-01-10-10234	MARTINEZ J.	1475490	10/08/01	24,000.00	DEB
14	102-01-10-11165	MARTINEZ J.	1586481	10/29/01	10,100.00	DEB
15	102-01-10-11319	MARTINEZ J.	1586719	11/05/01	24,900.00	J-CAP
16	102-01-10-11312	MARTINEZ J.	1586725	11/05/01	25,000.00	J-CAP
17	102-01-11-12131	MARTINEZ J.	1587276	11/22/01	5,180.00	DEB
18	102-01-11-12116	MARTINEZ J.	1587285	11/22/01	18,300.00	DEB
19	102-01-11-12121	MARTINEZ J.	1587457	11/27/01	20,520.00	DEB
20	102-01-11-12125	MARTINEZ J.	1587565	11/28/01	24,720.00	DEB
21	102-01-11-13367	MARTINEZ J.	1588061	12/11/01	22,550.00	J-CAP
22	102-01-11-13369	MARTINEZ J.	1588206	12/13/01	24,150.00	J-CAP
23	102-01-12-14431	MARTINEZ J.	288097	12/19/01	23,940.00	J-CAP
TOTAL					472,220.00	

6) Toyota Land Cruiser with Plate No. TNY-416 purportedly underwent 22 emergency repairs and reimbursements for 18 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-07-12433	J. MARTINEZ	381850	07/13/01	11,290.00	DEB
2	102-00-12-15398	M. Borje	1199744	01/12/01	10,750.00	DEB
3	102-00-12-15401	M. Borje	1199747	01/12/01	13,990.00	DEB
4	102-01-01-00225	J. MARTINEZ	1200038	02/01/01	21,900.00	DEB
5	102-01-01-00230	J. MARTINEZ	1200039	02/01/01	24,350.00	DEB
6	102-01-01-00228	J. MARTINEZ	1200041	02/01/01	24,990.00	DEB
7	102-01-01-00226	J. MARTINEZ	1200043	02/01/01	24,660.00	DEB
8	102-01-01-00227	J. MARTINEZ	1200050	02/01/01	22,050.00	DEB
9	102-01-01-00231	J. MARTINEZ	1200055	02/01/01	24,556.00	DEB
10	102-01-01-00229	J. MARTINEZ	1200069	02/01/01	24,640.00	DEB
11	102-01-01-00642	J. MARTINEZ	1200447	02/15/01	24,900.00	DEB
12	102-01-01-00641	J. MARTINEZ	1200462	02/15/01	22,050.00	DEB
13	102-01-02-01208	M. Borje	1265851	02/28/01	14,700.00	DEB
14	102-01-02-01197	J. MARTINEZ	1265962	03/07/01	19,800.00	DEB
15	102-01-02-01207	M. Borje	1265971	03/07/01	19,000.00	DEB
16	102-01-03-01664	J. MARTINEZ	1266206	03/19/01	20,450.00	DEB
17	102-01-03-02017	J. MARTINEZ	1266300	03/23/01	8,750.00	DEB
18	102-01-03-02012	J. MARTINEZ	1266303	03/23/01	17,860.00	DEB
19	102-01-03-02016	J. MARTINEZ	1266306	03/23/01	15,220.00	DEB
20	102-01-10-10235	J. MARTINEZ	1475476	10/08/01	2,780.00	DEB
21	102-01-11-12119	J. MARTINEZ	1587267	11/22/01	21,550.00	DEB
22	102-01-10-09930	J. MARTINEZ	1587324	11/22/01	20,070.00	DEB
TOTAL					410,306.00	

7) Toyota Land Cruiser with Plate No. CEJ-514 purportedly underwent 19 emergency repairs and reimbursements for 15 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			Supplier
			NO.	DATE	AMOUNT	
1	101-00-12-33114	M. Borje	338105	04/26/01	24,800.00	DEB
2	102-00-12-15418	J. MARTINEZ	1199745	01/12/01	9,400.00	DEB
3	102-00-12-15397	J. MARTINEZ	1199743	01/12/01	13,600.00	DEB
4	102-00-12-15396	J. MARTINEZ	1199732	11/12/01	13,600.00	DEB
5	102-01-02-01211	M. Borje	1265862	02/28/01	20,740.00	DEB
6	102-01-02-01203	M. Borje	1265900	03/02/01	19,070.00	DEB
7	102-01-04-01670	M. Borje	1266744	04/16/01	22,250.00	DEB
8	102-00-10-12399	J. MARTINEZ	333236	04/19/01	13,400.00	DEB
9	102-08-06-05409	J. MARTINEZ	1358475	07/03/01	24,250.00	J-CAP
10	102-01-06-05422	J. MARTINEZ	1358477	07/03/01	24,900.00	J-CAP
11	102-01-07-06382	J. MARTINEZ	1359557	08/07/01	24,800.[00]	J-CAP
12	102-01-09-08299	J. MARTINEZ	1473941	09/04/01	24,900.00	J-CAP
13	102-01-09-08298	J. MARTINEZ	1473955	09/04/01	24,250.00	J-CAP
14	102-01-09-08673	J. MARTINEZ	1474372	09/13/01	24,720.00	J-CAP
15	102-01-09-09255	J. MARTINEZ	1474773	09/24/01	25,000.00	J-CAP
16	102-01-10-09927	J. MARTINEZ	1587323	11/22/01	12,850.00	DEB
17	102-00-12-31216	J. MARTINEZ	1199746	12/10/01	22,980.00	DEB

18	102-01-12-14432	J. MARTINEZ	288098	12/19/01	24,900.00	DEB
19	102-01-12-14440	J. MARTINEZ	288360	12/21/01	24,250.00	DEB
TOTAL					394,660.00	

8) Mitsubishi Pajero with Plate No. TKL-106 purportedly underwent 17 emergency repairs and reimbursements for 15 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-00-12-31218	Santos M.	1199739	01/12/01	3,960.00	DEB
2	102-00-12-15612	Santos M.	1199750	01/12/01	10,190.00	DEB
3	102-01-03-02015	MARTINEZ J.	1266305	03/23/01	23,640.00	DEB
4	102-01-03-02302	MARTINEZ J.	1267566	05/24/01	22,700.00	J-CAP
5	102-01-03-02304	MARTINEZ J.	1267575	05/24/01	22,840.00	J-CAP
6	102-01-06-05423	MARTINEZ J.	1358478	07/03/01	25,000.00	J-CAP
7	102-01-06-05406	MARTINEZ J.	1358492	07/03/01	22,440.00	J-CAP
8	102-01-07-06384	MARTINEZ J.	1359261	07/31/01	24,600.00	J-CAP
9	102-01-09-08300	MARTINEZ J.	1473943	09/04/01	25,000.00	J-CAP
10	102-01-08-08093	MARTINEZ J.	1473964	09/24/01	22,640.00	J-CAP
11	102-01-09-08675	MARTINEZ J.	1474387	09/13/01	25,000.00	J-CAP
12	102-01-09-08685	MARTINEZ J.	1474389	09/13/01	25,000.00	J-CAP
13	102-01-10-11313	MARTINEZ J.	1586721	11/05/01	24,990.00	J-CAP
14	102-01-10-11321	MARTINEZ J.	1586724	11/05/01	24,140.00	J-CAP
15	102-01-11-13363	MARTINEZ J.	1588059	12/11/01	24,700.00	J-CAP
16	102-01-11-13358	MARTINEZ J.	1588073	12/11/01	24,350.00	J-CAP
17	102-01-12-14434	MARTINEZ J.	288356	12/21/0[1]	24,900.00	J-CAP
TOTAL					376,090.00	

9) Nissan Pick-Up with Plate No. PMB-631 / HI-4148 purportedly underwent 17 emergency repairs and reimbursements for 16 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-02-01199	Badere P.	1265856	02/28/01	8,350.00	DEB
2	102-01-03-02303	MARTINEZ J.	1267565	05/24/01	24,750.00	J-CAP
3	102-01-03-02291	MARTINEZ J.	1267568	05/24/01	21,900.00	J-CAP
4	102-01-02-00743	MARTINEZ J.	1267572	05/24/01	24,701.00	J-CAP
5	102-01-06-05408	MARTINEZ J.	1358481	07/03/01	21,800.00	J-CAP
6	102-01-06-05417	MARTINEZ J.	1358496	07/03/01	13,050.00	J-CAP
7	102-01-07-06364	MARTINEZ J.	1359262	07/31/01	24,900.00	J-CAP
8	102-01-09-08297	MARTINEZ J.	1473954	09/04/01	21,800.00	J-CAP
9	102-01-08-08094	MARTINEZ J.	1473966	09/04/01	13,050.00	J-CAP
10	102-01-09-08773	MARTINEZ J.	1474366	09/21/01	7,980.00	DEB
11	102-01-09-08674	MARTINEZ J.	1475377	09/13/01	23,500.00	J-CAP
12	102-01-09-08669	MARTINEZ J.	1474380	09/13/01	23,500.00	J-CAP
13	102-01-10-11315	MARTINEZ J.	1586664	11/05/01	23,800.00	J-CAP
14	102-01-10-11311	MARTINEZ J.	1586666	11/05/01	23,640.00	J-CAP
15	102-01-11-13371	MARTINEZ J.	1588060	12/11/01	24,000.00	J-CAP
16	102-01-11-13359	MARTINEZ J.	1588075	12/11/01	24,750.00	J-CAP

17	102-01-12-14427	MARTINEZ J.	288111	12/19/01	21,800.00	J-CAP
					TOTAL	347,271.00

10) Mitsubishi L-200 with Plate No. SFG-496 purportedly underwent 19 emergency repairs and reimbursements for 10 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-07-12432	Jimenez R.	381999	07/16/01	4,800.00	DEB
2	102-00-12-15395	MARTINEZ J.	1199734	1/12/01	3,600.00	DEB
3	102-00-05-03682	Jimenez R.	1267319	05/17/01	11,000.00	DEB
4	102-01-01-00221	Jimenez R.	1358245	06/27/01	3,900.00	DEB
5	102-01-01-00220	Jimenez R.	1358251	06/27/01	3,800.00	DEB
6	102-01-06-05401	MARTINEZ J.	1358495	07/13/01	23,700.00	J-CAP
7	102-01-08-08092	MARTINEZ J.	1473962	09/04/01	23,700.00	J-CAP
8	102-01-09-08732	Jimenez R.	1474358	09/12/01	2,658.00	DEB
9	102-01-09-08678	MARTINEZ J.	1474373	09/13/01	24,900.00	J-CAP
10	102-01-09-08681	MARTINEZ J.	1474382	09/13/01	24,200.00	J-CAP
11	102-01-10-11308	MARTINEZ J.	1586720	11/05/01	24,290.00	J-CAP
12	102-01-10-11318	MARTINEZ J.	1586726	11/05/01	17,970.00	J-CAP
13	102-01-11-12814	Jimenez R.	1587539	11/28/01	4,440.00	DEB
14	102-01-11-13379	MARTINEZ J.	1588208	12/13/01	14,850.00	J-CAP
15	102-01-11-12827	MARTINEZ J.	1588352	12/21/01	15,220.00	DEB
16	102-01-12-13683	Jimenez R.	288206	12/20/01	22,420.00	DEB
17	102-01-11-13364	MARTINEZ J.	288572	12/21/01	20,670.00	J-CAP
18	102-01-12-14785	MARTINEZ J.	288762	12/21/01	17,860.00	DEB
19	102-01-14888	Jimenez R.	333422	02/11/02	4,980.00	DEB
					TOTAL	268,958.00

11) Mitsubishi L-200 with Plate No. SFC-309 purportedly underwent 15 emergency repairs and reimbursement for 1 of them is in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-06-10943	MARTINEZ J.	380910	06/25/01	3,536.00	DEB
2	101-01-07-11697	Valdez C.	381495	07/06/01	15,220.00	DEB
3	101-01-08-14147	Borje M., Jr.	383032	08/07/01	18,750.00	DEB
4	101-01-09-17042	Borje M., Jr.	386245	09/18/01	5,000.00	DEB
5	101-01-10-19568	Valdez C.	387810	10/18/01	14,260.00	DEB
6	101-01-10-20056	Valdez C.	387872	10/19/01	17,860.00	DEB
7	102-01-03-01897	Valdez C.	1266161	03/16/01	20,130.00	GK & J
8	102-01-07-05571	Borje M., Jr.	1358970	07/17/01	15,460.00	DEB
9	102-01-08-08153	Borje M., Jr.	1474247	09/10/01	14,950.00	DEB
10	102-01-09-09703	Borje M., Jr.	1475061	09/28/01	9,980.00	DEB
11	102-01-10-10903	Planta D.	1476031	10/18/01	24,680.00	GK & J
12	102-01-10-10908	Planta D.	1476109	10/22/01	24,400.00	GK & J
13	102-01-10-11519	Valdez C.	1586497	10/29/01	24,600.00	GK & J
14	102-01-11-12013	Valdez C.	1587052	11/15/01	24,700.00	GK & J

15	102-01-11-11953	Valdez C.	1587795	12/06/01	25,000.00	GK & J
TOTAL					258,526.00	

12) Nissan Pathfinder with Plate No. PND-908 / HI-4321 purportedly underwent 11 emergency repairs and all reimbursements were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-03-02300	MARTINEZ J.	1267569	05/24/01	21,650.00	J-CAP
2	102-01-03-02298	MARTINEZ J.	1267586	05/24/01	18,400.00	J-CAP
3	102-01-06-05414	MARTINEZ J.	1358476	07/03/01	23,400.00	J-CAP
4	102-01-07-06391	MARTINEZ J.	1359563	08/07/01	24,400.00	J-CAP
5	102-01-09-09261	MARTINEZ J.	1474765	09/24/01	24,900.00	J-CAP
6	102-01-09-09260	MARTINEZ J.	1474776	09/24/01	20,950.00	J-CAP
7	102-01-10-11316	MARTINEZ J.	1586665	11/05/01	21,150.00	J-CAP
8	102-01-10-11300	MARTINEZ J.	1586716	11/05/01	24,250.00	J-CAP
9	102-01-11-13365	MARTINEZ J.	1588064	12/11/01	24,900.00	J-CAP
10	102-01-11-13360	MARTINEZ J.	1588070	12/11/01	24,700.00	J-CAP
11	102-01-11-13357	MARTINEZ J.	1588207	12/13/01	24,200.00	J-CAP
TOTAL					252,900.00	

13) Nissan Pick Up with Plate No. PME-676 purportedly underwent 17 emergency repairs and reimbursements for 7 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-09-16316	Fernandez D.	384501	09/04/01	22,530.00	DEB
2	101-01-09-16317	Fernandez D.	384504	09/04/01	19,410.00	DEB
3	101-01-09-16366	Fernandez D.	384514	09/04/01	20,340.00	DEB
4	102-00-09-11707	Quarto E.	333240	04/19/01	24,180.00	DEB
5	102-01-05-03622	Fernandez D.	1267342	05/17/01	4,800.00	DEB
6	102-01-03-01659	Fernandez D.	1358081	06/21/01	3,900.00	DEB
7	102-01-03-01661	Fernandez D.	1358248	06/27/01	4,910.00	DEB
8	102-01-03-01660	Fernandez D.	1358256	06/27/01	4,500.00	DEB
9	102-01-08-07645	MARTINEZ J.	1473655	08/28/01	23,900.00	DEB
10	102-01-09-08735	MARTINEZ J.	1474368	09/12/01	9,600.00	DEB
11	102-01-10-09936	MARTINEZ J.	1475801	10/12/01	20,200.00	DEB
12	102-01-10-09935	MARTINEZ J.	1475841	10/12/01	4,310.00	DEB
13	102-01-10-09937	MARTINEZ J.	1475797	10/12/01	22,680.00	DEB
14	102-01-11-12103	Fernandez D.	1587282	11/22/01	16,400.00	DEB
15	102-01-11-12114	MARTINEZ J.	1587289	11/22/01	5,110.00	DEB
16	102-01-11-12104	Fernandez D.	1587540	11/28/01	17,290.00	DEB
17	102-01-11-12123	MARTINEZ J.	1587564	11/28/01	17,480.00	DEB
TOTAL					241,540.00	

14) Toyota Land Cruiser with Plate No. SFT-208 purportedly underwent 11 emergency repairs and reimbursements for all of them were in the name of accused Martinez, to wit:


	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-06-05402	MARTINEZ J.	1358488	07/03/01	22,190.00	J-CAP
2	102-01-07-06385	MARTINEZ J.	1359564	08/07/01	22,600.00	J-CAP
3	102-01-08-08091	MARTINEZ J.	1473956	09/04/01	24,590.00	J-CAP
4	102-01-09-08684	MARTINEZ J.	1474375	09/13/01	15,780.00	J-CAP
5	102-01-09-08687	MARTINEZ J.	1474384	09/13/01	25,000.00	J-CAP
6	102-01-10-09933	MARTINEZ J.	1475799	10/12/01	20,850.00	DEB
7	102-01-10-09942	MARTINEZ J.	1475831	10/12/01	1,800.00	DEB
8	102-01-10-11314	MARTINEZ J.	1586718	11/23/01	14,790.00	J-CAP
9	102-01-10-11320	MARTINEZ J.	1586717	11/05/01	14,470.00	J-CAP
10	102-01-11-13368	MARTINEZ J.	1588062	12/11/01	24,500.00	J-CAP
11	102-01-11-13372	MARTINEZ J.	1588076	12/11/01	21,150.00	J-CAP
TOTAL					207,720.00	

15) Toyota Land Cruiser with Plate No. SFT-308 / HI-4398 purportedly underwent 10 emergency repairs and reimbursements for all of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-06-05400	MARTINEZ J.	1358490	07/03/01	24,540.00	J-CAP
2	102-01-07-06363	MARTINEZ J.	1359264	07/31/01	16,700.00	J-CAP
3	102-01-09-09257	MARTINEZ J.	1474767	09/24/01	20,900.00	J-CAP
4	102-01-09-09259	MARTINEZ J.	1474777	09/24/01	24,700.00	J-CAP
5	102-01-10-11309	MARTINEZ J.	1586661	11/05/01	17,900.00	J-CAP
6	102-01-10-09929	MARTINEZ J.	1586615	11/05/01	2,770.00	DEB
7	102-01-10-11307	MARTINEZ J.	1586727	11/05/01	18,670.00	DEB
8	102-01-11-13381	MARTINEZ J.	1588201	12/13/01	20,770.00	J-CAP
9	102-01-11-13377	MARTINEZ J.	1588210	12/13/01	21,500.00	J-CAP
10	102-01-12-14439	MARTINEZ J.	288361	12/21/01	24,550.00	J-CAP
TOTAL					193,000.00	

16) Mitsubishi L-200 with Plate No. SFG-417 purportedly underwent 12 emergency repairs and reimbursements for 8 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-08-15628	T. Bauzon	384132	08/28/01	3,200.00	DEB
2	101-01-08-16112	T. Bauzon	384357	08/31/01	2,550.00	DEB
3	102-01-05-03620	T. Bauzon	1267380	05/18/01	9,700.00	DEB
4	102-01-03-01667	T. Bauzon	1358250	06/27/01	24,970.00	DEB
5	102-01-06-05407	MARTINEZ J.	1358482	07/03/01	19,470.00	J-CAP
6	102-01-08-07485	MARTINEZ J.	1360025	08/16/01	22,150.00	J-CAP
7	102-01-08-07654	MARTINEZ J.	1360496	08/28/01	11,510.00	DEB
8	102-01-09-08306	MARTINEZ J.	1473948	09/04/01	19,470.00	J-CAP
9	102-01-09-08668	MARTINEZ J.	1471376	09/13/01	25,000.00	J-CAP
10	102-01-09-08683	MARTINEZ J.	1474383	09/13/01	24,720.00	J-CAP
11	102-01-10-09926	MARTINEZ J.	1586616	11/05/01	5,090.00	DEB



12	102-01-12-14428	MARTINEZ J.	288113	12/19/01	19,470.00	DEB
					TOTAL	187,300.00

17) Mitsubishi L-200 with Plate No. SED-999 purportedly underwent 6 emergency repairs and reimbursements for all of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-11-12589	MARTINEZ J.	1587189	11/22/01	24,800.00	J-CAP
2	102-01-11-12590	MARTINEZ J.	1587191	11/22/01	24,750.00	J-CAP
3	102-01-11-13092	MARTINEZ J.	1588205	12/13/01	24,920.00	J-CAP
4	102-01-11-13374	MARTINEZ J.	288095	12/19/01	24,000.00	J-CAP
5	102-01-12-14044	MARTINEZ J.	288112	12/19/01	25,000.00	J-CAP
6	102-01-12-14043	MARTINEZ J.	288116	12/19/01	24,900.00	J-CAP
					TOTAL	148,370.00

18) Mitsubishi L-200 with Plate No. SFG-361 / H1-4237 purportedly underwent 6 emergency repairs and reimbursements for all of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-11-12591	MARTINEZ J.	1587190	11/22/01	24,750.00	J-CAP
2	102-01-11-12491	MARTINEZ J.	1587192	11/22/01	24,800.00	J-CAP
3	102-01-12-14046	MARTINEZ J.	288094	12/19/01	25,000.00	J-CAP
4	102-01-12-14045	MARTINEZ J.	288099	12/19/01	24,900.00	J-CAP
5	102-01-11-13373	MARTINEZ J.	288110	12/19/01	24,000.00	J-CAP
6	102-01-11-13093	MARTINEZ J.	288115	12/19/01	24,920.00	J-CAP
					TOTAL	148,370.00

19) Mitsubishi L-200 with Plate No. SFG-346 purportedly underwent 20 emergency repairs and reimbursements for 15 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-09-16363	Fernandez D.	384500	09/04/01	6,400.00	DEB
2	102-01-01-00224	Fernandez D.	1200445	02/15/01	3,000.00	DEB
3	102-01-01-00223	Fernandez D.	1200469	02/15/01	1,900.00	DEB
4	102-01-03-01658	Fernandez D.	1358249	06/27/01	6,200.00	DEB
5	102-01-08-07646	MARTINEZ J.	1473654	08/28/01	14,300.00	DEB
6	102-01-08-07644	MARTINEZ J.	1360499	08/28/01	13,590.00	DEB
7	102-01-09-08734	MARTINEZ J.	1474364	09/12/01	7,030.00	DEB
8	102-01-10-10233	MARTINEZ J.	1475482	10/08/01	17,600.00	DEB
9	102-01-10-09928	MARTINEZ J.	1475795	10/12/01	2,180.00	DEB
10	102-01-10-09938	MARTINEZ J.	1475798	10/12/01	1,795.00	DEB
11	102-01-10-09939	MARTINEZ J.	1475840	04/19/01	2,200.00	DEB
12	102-01-10-09932	MARTINEZ J.	1475833	10/12/01	3,070.00	DEB
13	102-01-10-09934	MARTINEZ J.	1475842	10/12/01	8,470.00	DEB

14	102-01-10-09943	MARTINEZ J.	1475854	12/12/01	2,470.00	DEB
15	102-01-10-09941	MARTINEZ J.	1475843	10/12/01	2,180.00	DEB
16	102-01-10-11167	Borje M. Jr.	1586473	10/29/01	19,200.00	DEB
17	102-01-10-12120	MARTINEZ J.	1587275	11/22/01	2,900.00	DEB
18	102-01-11-12133	MARTINEZ J.	1587284	11/22/01	3,100.00	DEB
19	102-01-11-12128	MARTINEZ J.	1587288	11/22/01	10,400.00	DEB
20	102-01-	MARTINEZ J.	288766	12/21/01	5,700.00	DEB
TOTAL					133,685.00	

20) Toyota Land Cruiser with Plate No. SFT-304 purportedly underwent 5 emergency repairs and reimbursements for all of them were in the name of accused Martinez, to wit:

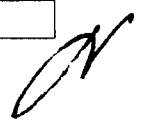
	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-06-05405	MARTINEZ J.	1358491	07/02/01	16,640.00	J-CAP
2	102-01-07-06387	MARTINEZ J.	1359422	08/02/01	23,200.00	J-CAP
3	102-01-09-08303	MARTINEZ J.	1473946	09/04/01	23,550.00	J-CAP
4	102-01-09-08304	MARTINEZ J.	1473947	09/04/01	24,550.00	J-CAP
5	102-01-12-14433	MARTINEZ J.	288092	12/19/01	23,550.00	J-CAP
TOTAL					111,490.00	

21) Mitsubishi L-200 with Plate No. SFG-455/H1-4231 purportedly underwent 8 emergency repairs and reimbursements for 2 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-05-10279	Borje M., Jr.	360465	05/07/01	15,220.00	DEB
2	101-01-05-07902	Borje M., Jr.	360475	05/07/01	17,860.00	DEB
3	101-01-09-17910	Borje M., Jr.	387150	10/08/01	3,845.00	DEB
4	101-01-11-22977	Borje M., Jr.	385585	12/03/01	10,540.00	DEB
5	102-01-10-11183	Borje M., Jr.	1586475	10/29/01	18,300.00	DEB
6	102-01-11-12137	MARTINEZ J.	1587277	11/22/01	6,600.00	DEB
7	102-01-11-12117	MARTINEZ J.	1587292	11/22/01	11,200.00	DEB
8	102-01-12-25614	Borje M., Jr.	338738	03/12/02	5,365.00	DEB
TOTAL					88,930.00	

22) Mitsubishi L-200 with Plate No. SFG-292 purportedly underwent 4 emergency repairs and reimbursements for all of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-06-05398	MARTINEZ J.	1358483	07/03/01	21,220.00	J-CAP
2	102-01-07-06392	MARTINEZ J.	13599272	07/31/01	20,400.00	J-CAP
3	102-01-09-08682	MARTINEZ J.	1474379	09/13/01	15,580.00	J-CAP
4	102-01-09-08677	MARTINEZ J.	1474385	09/13/01	24,800.00	J-CAP
GRAND TOTAL					82,000.00	



23) Mitsubishi L-200 with Plate No. SFG-465 purportedly underwent 6 emergency repairs and reimbursements for one of them was in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-02-00313	de Vera T.	357469	02/13/01	9,800.00	DEB
2	102-00-12-15647	de Vera T.	333186	04/19/01	3,380.00	DEB
3	102-01-08-07510	Borje M.	1360110	08/16/01	15,900.00	J-CAP
4	102-01-10-10164	Planta D.	1475581	10/09/01	14,650.00	GK & J
5	102-01-10-09940	MARTINEZ J.	1475796	10/12/01	1,800.00	DEB
6	102-01-10-09940	de Vera T.	333407	02/11/02	25,000.00	DEB
TOTAL					70,530.00	

24) Mitsubishi L-300 with Plate No. SFT-272 purportedly underwent 3 emergency repairs and reimbursements for all of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-12-13688	MARTINEZ J.	288209	12/20/01	24,900.00	DEB
2	102-01-11-12825	MARTINEZ J.	1588353	12/21/01	17,860.00	DEB
3	102-01-11-12824	MARTINEZ J.	1588350	12/21/01	15,220.00	DEB
TOTAL					57,980.00	

25) Mitsubishi L-200 with Plate No. SFT-282 purportedly underwent 3 emergency repairs and reimbursements for all of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-12-13692	MARTINEZ J.	288211	12/20/01	24,900.00	DEB
2	102-01-11-12828	MARTINEZ J.	1588355	12/21/01	17,860.00	DEB
3	102-01-12-14862	MARTINEZ J.	333494	02/12/02	15,220.00	DEB
TOTAL FUND					57,980.00	

26) Toyota Corolla with Plate No. TEG-822 purportedly underwent 2 emergency repairs and reimbursements for both were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-03-02297	MARTINEZ J.	1267577	05/24/01	21,810.00	JCAP
2	102-01-03-02307	MARTINEZ J.	1267584	05/24/01	21,250.00	JCAP
TOTAL					43,060.00	

27) Mitsubishi L-200 with Plate No. SFG-527 purportedly underwent 5 emergency repairs and reimbursements for 4 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-09-16652	MARTINEZ J.	384632	09/06/01	7,170.00	DEB
2	102-01-05-03627	Borje M.	1267341	05/17/01	2,700.00	DEB
3	102-01-08-07643	MARTINEZ J.	1360495	08/28/01	13,440.00	DEB
4	102-01-11-12118	MARTINEZ J.	1587266	11/22/01	8,200.00	DEB
5	102-01-11-12132	MARTINEZ J.	1587294	11/22/01	9,300.00	DEB
TOTAL					40,810.00	

28) Mitsubishi L-200 with Plate No. SFK-735 purportedly underwent 4 emergency repairs and reimbursements for 3 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-02-01204	Borje M.	1265858	02/28/01	5,880.00	DEB
2	102-00-11-3542	MARTINEZ J.	333201	04/19/01	1,900.00	DEB
3	102-00-11-35422	MARTINEZ J.	333204	04/19/01	23,000.00	DEB
4	102-01-05-03887	MARTINEZ J.	1267553	05/24/01	3,970.00	DEB
TOTAL					34,750.00	

29) Mitsubishi L-200 with Plate No. SFT-715 purportedly underwent 2 emergency repairs and reimbursements for both of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-11-12821	MARTINEZ J.	1588358	12/21/01	17,800.00	DEB
2	102-01-11-12820	MARTINEZ J.	1588359	12/21/01	15,220.00	DEB
TOTAL					33,020.00	

30) Mitsubishi L-200 with Plate No. SED-732 purportedly underwent 3 emergency repairs and reimbursements for one of them was in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-08-15023	Borje M.	383728	08/20/01	3,800.00	DEB
2	101-01-09-17571	Borje M.	386327	09/19/01	7,490.00	DEB
3	102-01-11-12822	MARTINEZ J.	1588357	12/21/01	15,220.00	DEB
TOTAL					26,510.00	

31) Nissan Pick-Up with Plate No. PME-687 purportedly underwent 3 emergency repairs and reimbursements for 2 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-09-16655	MARTINEZ J.	384636	09/26/01	3,980.00	DEB
2	102-00-11-35411	Fernandez D.	333234	04/19/01	3,800.00	DEB
3	102-01-08-07653	MARTINEZ J.	1360497	08/28/01	15,220.00	DEB
TOTAL					23,020.00	

32) Mitsubishi L-200 with Plate No. SFT-732 purportedly underwent 1 emergency repair and reimbursement was in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-12-14784	MARTINEZ J.	288761	12/21/01	17,860.00	DEB

33) Mitsubishi L-200 with Plate No. SFG-485 purportedly underwent 3 emergency repairs and reimbursements for 2 of them were in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-09-08765	Borje M. Jr.	1474430	09/13/01	6,300.00	DEB
2	102-01-11-12136	MARTINEZ J.	1587268	11/22/01	1,600.00	DEB
3	102-01-11-12135	MARTINEZ J.	1587270	11/22/01	9,870.00	DEB
TOTAL					17,770.00	

34) Mitsubishi L-200 with Plate No. SFG-407 purportedly underwent 1 emergency repair and reimbursement was in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-11-12115	MARTINEZ J.	1587290	11/22/01	17,400.00	DEB

35) Toyota Prado with Plate No. SFG-402 purportedly underwent 1 emergency repair and reimbursement was in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-03-02018	MARTINEZ J.	1266307	03/23/01	4,900.00	DEB

36) Mitsubishi L-200 with Plate No. SFD-732 purportedly underwent 1 emergency repair and reimbursement was in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-05-03886	MARTINEZ J.	1267559	05/24/01	4,200.00	DEB

37) Mitsubishi L-200 with Plate No. SFG-369 purportedly underwent 1 emergency repair and reimbursement was in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-05-04005	MARTINEZ J.	1267739	06/01/01	4,188.00	DEB

38) Toyota Land Cruiser with Plate No. SFD-302 purportedly underwent 1 emergency repair and reimbursement was in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	102-01-11-12831	MARTINEZ J.	1588333	12/20/01	3,480.00	DEB

39) Toyota Prado with Plate No. SFT-207 purportedly underwent 1 emergency repair and reimbursement was in the name of accused Martinez, to wit:

	DISBURSEMENT VOUCHER NO.	PAYEE	CHECK			SUPPLIER
			NO.	DATE	AMOUNT	
1	101-01-09-16656	MARTINEZ J.	384637	09/06/01	3,400.00	DEB

Of the 39 vehicles aforementioned, only the Mitsubishi L-200 with Plate No. SFG-361/H1-4237 was assigned to accused Martinez. The others were assigned to other agencies or officials of the DPWH.

To support the issuance of the Disbursement Vouchers (DVs) and checks for the reimbursements of the amounts claimed and paid by the DPWH, the following documents were submitted: Job Orders; Pre-Repair Inspection Reports; Requisitions for Supplies and Equipment (RSEs); Accreditation Papers; Sales Invoices or Official Receipt; Certificates of Acceptance; Post-Repair Inspection Reports; Reports of Waste Materials; Requests for Obligation of Allotment (ROAs); Certificates of Emergency Purchase; Certificates of Fair Wear and Tear; Canvas from 3 suppliers and Price Monitoring Sheets.⁴ (Citations omitted.)

On May 16, 2005,⁵ petitioner, together with his co-accused, was arraigned in Criminal Case No. 28100 in an Information that reads, as follows:

⁴ *Id.* at 96-109.

⁵ *Id.* at 77.

That during the period from March to December, 2001, or sometime prior or subsequent thereto, in the City of Manila, Philippines, and within the jurisdiction of this Honorable Court, the above-named high-ranking public officials and employees of the Department of Public Works and Highways (DPWH), Port Area, Manila, namely: JULIO T. MARTINEZ, then the Clerk/Supply Officer, BURT FAVORITO y BARBA, Director III, Administrative and Manpower Management Services (SG 27), FLORENDO ARIAS y BUÑAG, Assistant Director, Bureau of [E]quipment (SG 27), VIOLETA AMAR y CASTILLO, NAPOLEON ANAS y SEBASTIAN, ROGELIO BERAY y LAGANGA, MAXIMO BORJE y AQUINO, ROLANDO CASTILLO y COMIA, JESSICA CATIBAYAN y JARDIEL, MA. LUISA CRUZ y TALAO, RICARDO JUAN, JR. y MACLANG, AGERICO PALAYPAY y CORTES, ERMITO QUARTO y QUIAOT, FELIPE A. SAN JOSE, RONALDO G. SIMBAHAN, VIOLETA TADEO y RAGASA, NORMA VILLARMINO y AGCAOILI and JOHN DOES, whose true names are not yet known, acting with unfaithfulness and abuse of confidence, committing the offense in relation to their office, and taking advantage of their official positions, and private individuals, namely: JESUS D. CAPUZ and CONCHITA M. DELA CRUZ and JOHN DOES, whose true names are not yet known, conspiring, confederating and mutually helping one another, with intent to defraud the government, did then and there, willfully[,] unlawfully and feloniously forge and falsify or cause to be forged and falsified documents, purportedly for emergency repairs of various DPWH vehicles and/or purchase of spare parts, with a total amount of SIX MILLION THREE HUNDRED SIXTY-EIGHT THOUSAND THREE HUNDRED SIXTY-FOUR PESOS (P6,368,364.00), and thereafter, cause the payment of said fictitious repairs and/or purchase of spare parts in the said total amount from funds held in trust and for administration by the said public officers, and which payments were made by the government on the basis of and relying on said forged and falsified documents, when in truth and in fact, the accused knew fully well that there were no emergency repairs of DPWH vehicles and/or purchases of spare parts, which said amount, accused, thereafter, willfully, unlawfully and criminally take, convert and misappropriate, to the personal use and benefit of person(s) not entitled to receive said funds, to the damage and prejudice of the government and the public interest in the aforesaid sum.

CONTRARY TO LAW.⁶

While in Criminal Case No. 28253, petitioner was arraigned on July 20, 2005,⁷ under an Information that states the following:

That during the period from March to December, 2001, or sometime prior or subsequent thereto, in the City of Manila, Philippines, and within the jurisdiction of this Honorable Court, the above-named high-ranking public officials and employees of the Department of Public Works and Highways (DPWH), Port Area, Manila, namely: JULIO T. MARTINEZ, then the Clerk/Supply Officer, BURT FAVORITO y BARBA, Director III, Administrative and Manpower Management Services (SG 27), FLORENDO ARIAS y BUÑAG, Assistant Director, Bureau of

⁶ *Id.* at 75.

⁷ *Id.* at 77.

[E]quipment (SG 27), VIOLETA AMAR y CASTILLO, NAPOLEON ANAS y SEBASTIAN, ROGELIO BERAY y LAGANGA, MAXIMO BORJE y AQUINO, ROLANDO CASTILLO y COMIA, JESSICA CATIBAYAN y JARDIEL, MA. LUISA CRUZ y TALAO, RICARDO JUAN, JR. y MACLANG, AGERICO PALAYPAY y CORTES, ERDITO QUARTO y QUIAOT, FELIPE A. SAN JOSE, RONALDO G. SIMBAHAN, VIOLETA TADEO y RAGASA, NORMA VILLARMINO y AGCAOILI, and JOHN DOES, whose true names are not yet known, committing the offense in relation to their office, and taking advantage of their official positions, and private individuals, namely: JESUS D. CAPUZ and CONCHITA M. DELA CRUZ and JOHN DOES, whose true names are not yet known, conspiring, confederating and mutually helping one another, acting with evident bad faith, manifest partiality or at the very least gross inexcusable negligence, did then and there, willfully, unlawfully and feloniously forge and falsify or cause to be forged and falsified documents purportedly for emergency repairs of various DPWH vehicles and/or purchase of spare parts, with a total amount of SIX MILLION THREE HUNDRED SIXTY EIGHT THOUSAND THREE HUNDRED SIXTY FOUR PESOS (P6,368,364.00), and which payments were made by the government on the basis of and relying on said forged and falsified documents, when in truth and in fact, as the accused fully well knew, that there were no emergency repairs of DPWH vehicles and/or purchases of spare parts, and these are ghost repairs in the total amount of SIX MILLION THREE HUNDRED SIXTY EIGHT THOUSAND THREE HUNDRED SIXTY FOUR PESOS (P6,368,364.00), thereby causing undue injury to the government in the aforesaid sum.

CONTRARY TO LAW.⁸

The Sandiganbayan, on November 10, 2016, promulgated its Decision,⁹ the dispositive portion of which reads, as follows:

WHEREFORE, premises considered, judgment is hereby rendered, as follows:

1) In Criminal Case No. 28100, the Court finds accused Florendo Arias y Buñag, Maximo Borje y Aquino, Rolando Castillo y Comia, Burt Favorito y Barba, Erdito Quarto y Quiaot, Felipe A. San Jose and Conchita M. dela Cruz guilty beyond reasonable doubt of **Estafa Through Falsification Of Documents**, defined and penalized under **Article 315, in relation to Article 171 and Article 48, of the Revised Penal Code**, as charged in the **Information** dated March 1, 2005. Pursuant to the **Indeterminate Sentence Law**, all said accused are hereby sentenced to suffer imprisonment of ten (10) years and one (1) day of *prision mayor*, as minimum, to twenty (20) years of *reclusion temporal*, as maximum, with perpetual absolute disqualification for public office. The aforementioned accused are also hereby declared solidarily liable to pay the Department of Public Works and Highways civil indemnity in the sum of P5,166,539.00.

For insufficiency of evidence, the following accused are hereby acquitted: Napoleon Anas y Sebastian, Rogelio Beray y Laganga, Jessica

⁸ *Id.* at 76.

⁹ *Supra* note 2.

Catibayan y Jardial, Maria Luisa Cruz y Talao, Ricardo Juan, Jr. y Maclang, Ronaldo G. Simbahan, Violeta Tadeo y Tagasa and Norma Villarmino y Agcaoili.

By reason of their death, the case is dismissed as against accused Julio T. Martinez, Violeta Amar y Castillo, Agerico Palaypay y Cortez and Jesus N. Capuz by reason of their death.

-and-

2) In Criminal Case No. 28253, the Court finds accused Florendo Arias y Bunag, Maximo Borje y Aquino, Rolando Castillo y Comia, Burt Favorito y Barba, Erdito Quarto y Quiaot, Felipe A. San Jose and Conchita dela Cruz guilty beyond reasonable doubt of **Violation of Section 3(e) of Republic Act No. 3019, as amended**, as charged in the **Information** dated June 8, 2005. All said accused are hereby sentenced to suffer imprisonment of six (6) years and one (1) month, as minimum, to ten (10) years, as maximum. They shall also suffer perpetual disqualification from public office.

For insufficiency of evidence, the following accused are hereby acquitted: Napoleon Anas y Sebastian, Rogelio Boray y Laganga, Jessica Catibayan y Jardiel, Maria Luisa Cruz y Talao, Ricardo Juan, Jr. y Maclang, Ronaldo G. Simbahan, Violeta Tadeo y Ragasa and Norma Villarmino y Agcaoili.

By reason of their death, the case is dismissed as against Julio T. Martinez, Violeta Amar y Castillo, Agerico Palaypay y Cortez and Jesus N. Capuz.

SO ORDERED.¹⁰ (Emphases in the original.)

On November 24, 2016, petitioner filed a Motion for Reconsideration,¹¹ contending, among others, that the testimonies of the prosecution witnesses were self-serving. He argued that the findings of fact made by the Sandiganbayan were not proven during the trial and that its ruling was based mainly on conjectures and surmises. Petitioner maintained that in signing documents, he performed only ministerial functions and that he relied on the tasks performed by his subordinates which were done in a regular manner.

In its Resolution¹² dated January 15, 2018, the Sandiganbayan denied the motions for reconsideration filed by some of the accused, including that of the petitioner. The court stood by its earlier findings that the prosecution was able to prove beyond reasonable doubt the guilt of the petitioner and his other co-accused. The dispositive portion of the said Resolution reads as follows:

¹⁰ *Id.* at 131-132.

¹¹ *Rollo*, pp. 51-65.

¹² *Supra* note 3.

WHEREFORE, premises considered, the Court resolves to deny the following:

1) Motion for Reconsideration dated November 22, 2016, filed by accused Maximo A. Borje, Jr., through counsel;

2) Motion for Reconsideration dated November 24, 2016, filed by accused Florendo B. Aries (*sic*), through counsel;

3) Motion for Reconsideration (Of The Decision Dated November 10, 2016) dated November 24, 2016, filed by accused Conchita M. dela Cruz, through counsel;

and

4) Motion for Reconsideration dated November 18, 2016, filed by accused Burt B. Favorito, through counsel.¹³

Hence, the present petition.

Petitioner raised the following issues for our consideration:

I

WITH ALL DUE RESPECT, THE HONORABLE SANDIGANBAYAN, FOURTH DIVISION, HAS COMMITTED A REVERSIBLE ERROR WHEN IT FOUND PETITIONER-APPELLANT FLORENDO B. ARIAS GUILTY BEYOND REASONABLE DOUBT OF THE CRIME OF ESTAFA AND VIOLATION OF SECTION 3(E) OF R.A. 3019, CONTRARY TO THE FACTUAL CIRCUMSTANCES OF THE CASE.

II

WITH ALL DUE RESPECT, THE HONORABLE SANDIGANBAYAN, FOURTH DIVISION, COMMITTED A REVERSIBLE ERROR WHEN IT GAVE DUE COURSE TO THE PROSECUTION'S EXHIBITS DESPITE FAILURE TO PRESENT THE ORIGINAL DOCUMENTS ALLEGED TO HAVE BEEN FALSIFIED.¹⁴

The petition lacks merit.

All the elements of the crime of Estafa through Falsification of Official/Commercial Documents were established by the prosecution beyond reasonable doubt.

Article 315, paragraph 2 (a) of the Revised Penal Code (*RPC*) reads, as follows:

¹³ *Id.* at 49.

¹⁴ *Rollo*, p. 23.

Article 315. Swindling (Estafa). – Any person who shall defraud another by any of the means mentioned hereinbelow xxx:

x x x x

2. By means of any of the following false pretenses or fraudulent acts executed prior to or simultaneously with the commission of the fraud:

x x x x

(a) By using fictitious name, or falsely pretending to possess power, influence, qualifications, property, credit, agency, business or imaginary transactions, or by means of other similar deceits.

The elements of the above crime are the following:

1. That there must be a false pretense, fraudulent act or fraudulent means;
2. That such false pretense, fraudulent act or fraudulent means must be made or executed prior to or simultaneously with the commission of the fraud;
3. That the offended party must have relied on the false pretense, fraudulent act, or fraudulent means, that is, he was induced to part with his money or property because of the false pretense, fraudulent act or fraudulent means; and
4. That as a result thereof, the offended party suffered damage.

Article 171, paragraph 4 of the RPC provides that:

Article 171. x x x. - The penalty of prision mayor and a fine not to exceed 5,000 pesos shall be imposed upon any public officer, employee, or notary who, taking advantage of his official position, shall falsify a document by committing any of the following acts:

x x x x

4. Making untruthful statements in a narration of facts[.]

In this case, certain funding requirements were set forth by the Department of Public Works and Highways (*DPWH*) for the payment of claims for emergency repairs of *DPWH* service vehicles, thus:

D. FUNDING REQUIREMENTS

1. Documentation – No claim for payment for the emergency minor/major repair of service vehicles of this Department shall be processed by the Accounting Division, CFMS without strictly following provisions of COA Circular No. 92-389 dated November 03, 1992. The following documentary requirements shall be complied with prior to funding and/or processing of payment, to wit:

1.1 Request for Obligation of Allotment (ROA) for said claim which shall be signed by the concerned Undersecretary, Assistant Secretary, Bureau Directors, Project Director/Manager, Service Chief, or the duly designated representative of the office of the end-user;

1.2 Certification of Emergency Purchase/Repair which shall be signed by the end-user, duly approved by the Head of Office concerned (with the rank higher than Division Chief)[;]

1.3 Abstract of Open Canvass and corresponding written quotations for the purchase of spare parts and repair of vehicles duly signed by the Supply Officer, Canvasser, and supplier concerned[;]

1.4 The Requisition for Supplies or Equipment (RSE) which shall be prepared and signed by the end-user, recommended for approval and duly approved by the official concerned, in accordance with the existing delegation of authorities;

1.5 The Motor Vehicle Pre-repair/Post-repair Inspection Report which shall indicate the Control Series No. and the date of inspection, duly signed by all the members of the Special Inspectorate Team (SIT);

1.6 The Certificate of Acceptance which shall be signed by the end-user of said vehicle. All documents, under accounting and auditing rules and regulations, shall be signed by the official and/or supplier concerned over their respective printed names.¹⁵

Based on the evidence presented by the prosecution, it was proven that except for the Cash Invoices issued by the suppliers, the documents required under the DPWH Memorandum,¹⁶ dated July 31, 1997, were prepared, accomplished and signed by all the public officials concerned, taking advantage of their official positions in making untruthful statements in the narration of facts. The said documents were made to appear that the 39 service vehicles underwent emergency repairs or required purchase of spare parts. In addition, in order to claim payment from DPWH, the Disbursement Vouchers were also falsified to justify the release of checks.

¹⁵ *Id.* at 71.

¹⁶ *Id.* at 67-72.

Thus, as aptly ruled by the Sandiganbayan, all the elements of the crime of Estafa through Falsification of Official/Commercial Documents are present because the petitioner and his co-accused utilized false pretense, fraudulent act or fraudulent means to make it appear that the DPWH service vehicles underwent emergency repairs or required the purchase of spare parts, and that reimbursements are due to petitioner by using falsified documents. Through those falsified documents, petitioner and his co-accused employed fraudulent means in order to defraud the government in paying the claims for the fictitious emergency repairs/purchases of spare parts. Therefore, the government suffered undue injury or damages in the amount of ₱5,166,539.00 through such fraudulent act.

As held by the Sandiganbayan:

The Court finds, and so holds, that all the aforementioned documents submitted were falsified. Except for the Cash Invoices issued by the suppliers, the documents were prepared, accomplished and/or executed and signed by public officers/employees taking advantage of their official positions in making untruthful statements in the narration of facts. Through these documents, it was made to appear, albeit untrue, that the 39 vehicles subject of reimbursements claimed and paid to accused Martinez in the total sum of ₱5,166,539.00 underwent emergency repairs that required purchases of spare parts. The Disbursement Vouchers were also falsified to justify the release of checks for payment of the reimbursements claimed. The Cash Invoices issued by the suppliers were also falsified because they pertain to fictitious or non-existent purchases of spare parts. As earlier stated, these falsified documents were all utilized in sinister schemes to steal government funds.

The evidence on record shows that the falsified documents were accomplished and signed or initialed by the accused, as follows:

x x x x

The aforementioned falsified documents, as well as the Cash Invoices issued by suppliers DEB and JCAP, were all utilized to defraud the government in a manner constituting Estafa under Article 315, paragraph 2(a) of the RPC. All the elements thereof were present, to wit:

First. There were false pretenses, fraudulent acts or fraudulent means in that it was made to appear, through the use of the falsified documents, that the DPWH service vehicles in question underwent emergency repairs that required purchases of spare parts, and that reimbursements were due to accused Martinez;

Second. The false pretenses, fraudulent acts or fraudulent means, in the form of falsification of documents, were employed prior to the commission of the fraud; that is to deceive the government in paying the claims for the fictitious emergency repairs/purchases of spare parts;



Third. The government was induced to pay the claims relying on the false pretenses, fraudulent acts or fraudulent means employed;

- and -

Fourth. The government suffered damages in the total amount of ₱5,166,539.00, the sum total of the false claims paid.

The crime committed was the complex crime of Estafa Through Falsification of Documents, as charged in the Information dated March 1, 2005.

When the offender commits on a public, official or commercial document any of the acts of falsification enumerated in Article 171 of the RPC as a necessary means to commit another crime like Estafa under Article 315 of the RPC, the two crimes form a complex crime under Article 48 of the same law. A complex crime, as earlier defined, may refer to a single act which constitutes two or more grave or less grave felonies or to an offense as a necessary means for committing another.

In a complex crime of Estafa Through Falsification of Public, Official or Commercial Document, the falsified document is actually utilized to defraud another. The falsification is already consummated and it is the defraudation which causes damage or prejudice to another that constitutes estafa.

X X X X

After a careful and meticulous scrutiny of the records, the Court finds, and so holds, that the prosecution evidence proved beyond reasonable doubt that the following accused are guilty of the offense charged, namely: Arias, Borja, Castillo, Favorito, Quarto, San Jose and Dela Cruz. These accused conspired with one another, and with accused Martinez whose criminal liability has been extinguished by death.

Accused Arias, an OIC Asst. Director of the Bureau of Equipment, affixed his signature approving and/or recommending approval of the falsified Disbursement Vouchers, Reports of Waste Materials, Requisitions for Supplies and/or Equipment (RSE) and Certificates of Emergency Purchase.¹⁷

In *Tanenggee v. People*,¹⁸ this Court discussed the complex crime of estafa through falsification of public documents, thus:

When the offender commits on a public, official or commercial document any of the acts of falsification enumerated in Article 171 as a necessary means to commit another crime like estafa, theft or malversation, the two crimes form a complex crime. Under Article 48 of the RPC, there are two classes of a complex crime. A complex crime may refer to a single

¹⁷ *Id.* at 123-126.

¹⁸ 412 Phil. 310 (2013).

act which constitutes two or more grave or less grave felonies or to an offense as a necessary means for committing another.¹⁹

In *Domingo v. People*,²⁰ we held:

The falsification of a public, official, or commercial document may be a means of committing estafa, because before the falsified document is actually utilized to defraud another, the crime of falsification has already been consummated, damage or intent to cause damage not being an element of the crime of falsification of public, official, or commercial document. In other words, the crime of falsification has already existed. Actually utilizing that falsified public, official, or commercial document to defraud another is estafa. But the damage is caused by the commission of estafa, not by the falsification of the document. Therefore, the falsification of the public, official, or commercial document is only a necessary means to commit estafa.

In general, the elements of estafa are: (1) that the accused defrauded another (a) by abuse of confidence or (b) by means of deceit; and (2) that damage or prejudice capable of pecuniary estimation is caused to the offended party or third person. Deceit is the false representation of a matter of fact, whether by words or conduct, by false or misleading allegations, or by concealment of that which should have been disclosed; and which deceives or is intended to deceive another so that he shall act upon it, to his legal injury.²¹ (Citation omitted.)

It must be emphasized that the falsified documents (Disbursement Vouchers, Reports of Waste Materials, Requisition for Supplies and/or Equipment and Certificates of Emergency Purchase) involved in this case are official or public documents. Public documents are: (a) the written official acts, or records of the official acts of the sovereign authority, official bodies and tribunals, and public officers, whether of the Philippines or of a foreign country; (b) documents acknowledged before a notary public except last wills and testaments; and (c) public records, kept in the Philippines, of private documents required by law to be entered therein.²² A public document, by virtue of its official or sovereign character, or because it has been acknowledged before a notary public (except a notarial will) or a competent public official with the formalities required by law, or because it is a public record of a private writing authorized by law, is self-authenticating and requires no further authentication in order to be presented as evidence in court.²³ In considering whether the accused is liable for the complex crime of estafa through falsification of public documents, it would be wrong to consider the component crimes separately from each other.²⁴ While there may

¹⁹ *Id.* at 334.

²⁰ 618 Phil. 499 (2009).

²¹ *Id.* at 517-518.

²² Rules of Court, Rule 132, Section 19.

²³ *Patula v. People*, 685 Phil. 376, 397 (2012).

²⁴ *Intestate Estate of Manolita Gonzales Vda. De Carungcong v. People, et al.*, 626 Phil. 177, 206 (2010).

be two component crimes (estafa and falsification of public documents), both felonies are animated by and result from one and the same criminal intent for which there is only one criminal liability.²⁵ That is the concept of a complex crime.²⁶ In other words, while there are two crimes, they are treated only as one, subject to a single criminal liability.²⁷ While a conviction for estafa through falsification of public documents requires that the elements of both estafa and falsification exist, it does not mean that the criminal liability for estafa may be determined and considered independently of that for falsification.²⁸ The two crimes of estafa and falsification of public documents are not separate crimes but component crimes of the single complex crime of estafa and falsification of public documents.²⁹ In this case, the prosecution was able to prove the elements of the crime.

Petitioner further seeks a review of the testimonies of the prosecution witnesses for allegedly being “self-serving” and “perjured.”

Findings of the trial court on the credibility of witnesses and their testimonies are generally accorded great respect by an appellate court. Well-settled is the rule that findings of facts and assessment of credibility of witnesses are matters best left to the trial court because of its unique position of having observed that elusive and incommunicable evidence of the witnesses’ deportment on the stand while testifying, which opportunity is denied to the appellate courts. For this reason, the trial court’s findings are accorded finality, unless there appears in the record some fact or circumstance of weight which the lower court may have overlooked, misunderstood or misappreciated and which, if properly considered, would alter the results of the case.³⁰

At any rate, the records of this case show no reversible error to warrant a reversal of the assailed decision. It appears that petitioner did not impugn his signatures appearing in the Disbursement Vouchers, Reports of Waste Materials, Requisitions for Supplies and/or Equipment and Certificates of Emergency Purchase. Furthermore, the repeated issuance and execution of these documents belies petitioner’s claim that his participation was not necessary and that his function in signing documents is merely ministerial; on the contrary, these documents were necessary for the claims for payment of emergency repairs of DPWH service vehicles and/or purchases of spare parts which were found to be fictitious. Thus, petitioner’s signatures on these documents were a clear manifestation of his assent and participation or complicity to the illegal transactions, and his assertion of lack of participation is without merit.

²⁵ *Id.*

²⁶ *Id.*

²⁷ *Id.*

²⁸ *Id.* at 208.

²⁹ *Id.*

³⁰ *People v. Suarez*, 496 Phil. 231, 242-243 (2005).

With regard to petitioner's contention as to the Best Evidence Rule, or, more specifically, to the Sandiganbayan's admission on the prosecution's exhibits despite the non-presentation of the original documents, such is misplaced. Instructive on this point is the case of *Citibank, N.A. v. Sabeniano*,³¹ wherein this Court stated that:

As the afore-quoted provision states, the best evidence rule applies only when the subject of the inquiry is the contents of the document. The scope of the rule is more extensively explained thus -

But even with respect to documentary evidence, the best evidence rule applies only when the content of such document is the subject of the inquiry. Where the issue is only as to whether such document was actually executed, or exists, or on the circumstances relevant to or surrounding its execution, the best evidence rule does not apply and testimonial evidence is admissible. Any other substitutionary evidence is likewise admissible without need for accounting for the original.

Thus, when a document is presented to prove its existence or condition it is offered not as documentary, but as real, evidence. Parol evidence of the fact of execution of the documents is allowed.

In *Estrada v. Desierto*, this Court had occasion to rule that -

It is true that the Court relied not upon the original but only [a] copy of the Angara Diary as published in the *Philippine Daily Inquirer* on February 4-6, 2001. In doing so, the Court, did not, however, violate the best evidence rule. Wigmore, in his book on evidence, states that:

"Production of the original may be dispensed with, in the trial court's discretion, whenever in the case in hand the opponent does not bona fide dispute the contents of the document and no other useful purpose will be served by requiring production.

"x x x

x x x

x x x

"In several Canadian provinces, the principle of unavailability has been abandoned, for certain documents in which ordinarily no real dispute arised. This measure is a sensible and progressive one and deserves universal adoption. Its essential feature is that a copy may be used unconditionally, if the opponent has been given an opportunity to inspect it." x x x

This Court did not violate the best evidence rule when it considered and weighed in evidence the photocopies and microfilm copies of the PNs, MCs, and letters submitted by the petitioners to establish the existence of respondent's loans. The terms or contents of these documents were never

³¹ 535 Phil. 384 (2006).

the point of contention in the Petition at bar. It was respondent's position that the PNs in the first set (with the exception of PN No. 34534) never existed, while the PNs in the second set (again, excluding PN No. 34534) were merely executed to cover simulated loan transactions. As for the MCs representing the proceeds of the loans, the respondent either denied receipt of certain MCs or admitted receipt of the other MCs but for another purpose. Respondent further admitted the letters she wrote personally or through her representatives to Mr. Tan of petitioner Citibank acknowledging the loans, except that she claimed that these letters were just meant to keep up the ruse of the simulated loans. Thus, respondent questioned the documents as to their existence or execution, or when the former is admitted, as to the purpose for which the documents were executed, matters which are, undoubtedly, external to the documents, and which had nothing to do with the contents thereof.³² (Citations omitted.)

Here, petitioner's objection to the prosecution's documentary evidence, as stated in his Comment/Objections to Formal Offer of Exhibits,³³ essentially relates to the materiality, relevance or purpose for which the documents were offered which had nothing to do with the contents thereof.

As to petitioner's guilt for violation of Section 3(e) of R.A. No. 3019, such has been established beyond reasonable doubt.

Section 3(e) of R.A. No. 3019 reads, as follows:

Section 3. Corrupt practices of public officers. – In addition to acts or omissions of public officers already penalized by existing law, the following shall constitute corrupt practices of any public officer and are hereby declared to be unlawful:

x x x x

(e) Causing any undue injury to any party, including the Government, or giving any private party any unwarranted benefits, advantage or preference in the discharge of his official[,] administrative or judicial functions through manifest partiality, evident bad faith or gross inexcusable negligence.

The elements of the above violation are:

- (1) the offender is a public officer;
- (2) the act was done in the discharge of the public officer's official, administrative or judicial functions;
- (3) the act was done through manifest partiality, evident bad faith, or gross inexcusable negligence; and

³² *Id.* at 457-458.

³³ *Rollo*, pp. 219-254.



- (4) the public officer caused any undue injury to any party, including the Government, or gave any unwarranted benefits, advantage or preference.³⁴

All the above elements are present in this case. The petitioner is a public officer, being then the Assistant Director of the Bureau of Equipment of DPWH, discharging administrative and official functions. Petitioner and his co-accused acted with evident bad faith by falsifying official documents to defraud the DPWH into paying the claims for fictitious emergency repairs or purchase of spare parts under the name of Julio Martinez. The act of petitioner caused undue injury or damage to the government in the total amount of ₱5,166,539.00.

Petitioner acted with evident bad faith when he affixed his signature to the falsified documents in order to induce the government to pay the claim for fictitious emergency repairs and purchases of spare parts of certain vehicles. Bad faith does not simply connote bad judgment or negligence; it imputes a dishonest purpose or some moral obliquity and conscious doing of a wrong; a breach of sworn duty through some motive or intent or ill will; it partakes of the nature of fraud.³⁵

In view, however, of R.A. No. 10951 (An Act Adjusting the Amount or the Value of Property and Damage on which a Penalty is Based, and the Fines Imposed under the Revised Penal Code, amending for the Purpose Act No. 3815, otherwise known as "The Revised Penal Code"), a modification must be made as to the penalty imposed by the Sandiganbayan. Section 85 of the said law provides the following:

SEC. 85. Article 315 of the same Act, as amended by Republic Act No. 4885, Presidential Decree No. 1689, and Presidential Decree No. 818, is hereby further amended to read as follows:

"ART. 315. *Swindling (estafa)*. - Any person who shall defraud another by any of the means mentioned hereinbelow shall be punished by:

"1st. The penalty of *prision correccional* in its maximum period to *prision mayor* in its minimum period, if the amount of the fraud is over Two million four hundred thousand pesos (P2,400,000) but does not exceed Four million four hundred thousand pesos (P4,400,000), and if such amount exceeds the latter sum, the penalty provided in this paragraph shall be imposed in its maximum period, adding one year for each additional Two million pesos (P2,000,000); but the total penalty which may be imposed shall not exceed twenty years. In such cases, and in connection with the accessory penalties which may be imposed and for the purpose of the other provisions of this Code, the penalty shall be termed *prision mayor* or *reclusion temporal* as the case may be.

³⁴ *Sison v. People*, 628 Phil. 573, 583 (2010).

³⁵ *Fonacier v. Sandiganbayan*, 308 Phil. 661, 693 (1994).

x x x x

"4th. The penalty of *prision mayor* in its medium period, if such amount is over Forty thousand pesos (P40,000) but does not exceed One Million two hundred thousand pesos (P1,200,000).

"5th. By *prision mayor* in its minimum period, if such amount does not exceed Forty thousand pesos (P40,000).

"3. Through any of the following fraudulent means:

"(a) By inducing another, by means of deceit, to sign any document.


"(b) By resorting to some fraudulent practice to insure success in a gambling game.

"(c) By removing, concealing or destroying, in whole or in part, any court record, office files, document or any other papers." (Emphasis ours.)

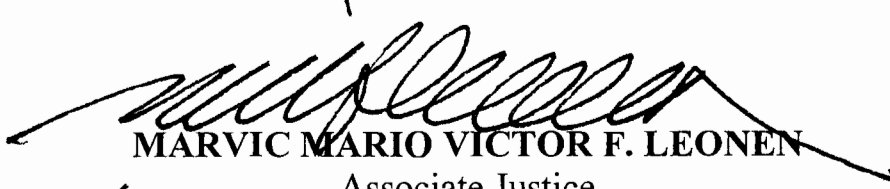
Applying the above provisions, the maximum term of the penalty that must be imposed should be within the maximum period of *prision correccional* maximum to *prision mayor* minimum, considering that the amount defrauded is ₱5,166,539.00 and the crime committed is a complex crime under Article 48 of the RPC, where the penalty of the most serious of the crimes should be imposed which, in this case, is the penalty for Estafa. Hence, applying the Indeterminate Sentence Law, the minimum term of the penalty should be within the range of the penalty next lower in degree or *prision correccional* minimum to *prision correccional* medium and the maximum term should be taken from the maximum period of *prision mayor* minimum. Thus, an indeterminate penalty of four (4) years and two (2) months of *prision correccional* medium, as the minimum term, to eight (8) years of *prision mayor* minimum, as the maximum term, is appropriate.


WHEREFORE, the petition for review on *certiorari* dated March 15, 2018 of petitioner Florendo B. Arias is **DENIED** for lack of merit. Consequently, the Decision of the Sandiganbayan dated November 10, 2016, in the consolidated Criminal Case No. 28100 and Criminal Case No. 28253, and its Resolution dated January 15, 2018 are **AFFIRMED** with the **MODIFICATION** that in Criminal Case No. 28100 for Estafa through Falsification of Official/Commercial Documents, petitioner is sentenced to suffer imprisonment of from four (4) years and two (2) months of *prision correccional* medium, as minimum, to eight (8) years of *prision mayor* minimum, as maximum.


SO ORDERED.


DIOSDADO M. PERALTA
Associate Justice

WE CONCUR:


MARVIC MARIO VICTOR F. LEONEN
 Associate Justice



ANDRES B. REYES, JR.
 Associate Justice


RAMON PAUL L. HERNANDO
 Associate Justice


HENRI JEAN PAUL B. INTING
 Associate Justice

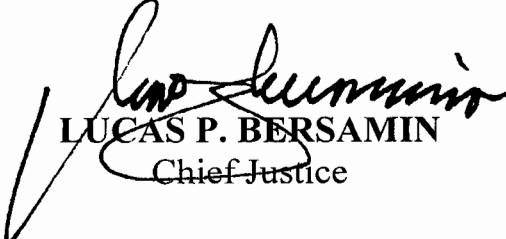
ATTESTATION

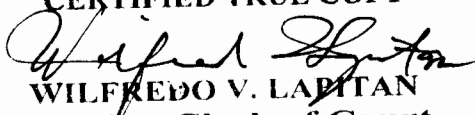
I attest that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.


DIOSDADO M. PERALTA
 Associate Justice
 Chairperson, Third Division

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.


LUCAS P. BERSAMIN
 Chief Justice

CERTIFIED TRUE COPY

WILFREDO V. LABITAN
 Division Clerk of Court
 Third Division

JUL 19 2019