



REPUBLIC OF THE PHILIPPINES

Sandiganbayan

Quezon City

THIRD DIVISION

PEOPLE OF THE PHILIPPINES, Crim. Cases No. 28062, 28064-
Plaintiff, 28067

For: Estafa thru Falsification of
Public Document

Crim. Cases No. 28237-23238,
28240-28242

For: Violation of Sec. 3(e) of
R.A. No. 3019, as amended

Present

- versus -

FRANCISCO S. SENOT, ET AL.
Accused.

CABOTAJE-TANG, P.J.,
Chairperson
FERNANDEZ, SJ, J. and
FERNANDEZ, B,* J.

Promulgated:

JUNE 29, 2017

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DECISION

FERNANDEZ, SJ, J. :

Accused Francisco S. Senot, Chief of the Bureau of Fire Protection (BFP), and Florante M. Cruz, Chief of the Finance Service Unit (FSU) of the BFP, are charged with five (5) counts of Estafa thru Falsification of Public Document¹ for allegedly:

- a) Falsifying disbursement vouchers and the supporting documents attached thereto, by making it appear that two vehicles owned by the BFP, namely a Kia Besta van and an

* J. Martires was a member of the 3rd Division at the time the present cases were submitted for decision. In view of his appointment as Associate Justice in the Supreme Court on March 2, 2017, J. Fernandez, B., the junior member of the 3rd Division, participated in the decision in the present cases. (*Revised Internal Rules of the Sandiganbayan*. Rule XII, Sec. 3)

¹ Under Art. 315 and Art. 171, respectively, of the *Revised Penal Code*

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Isuzu Elf truck, were repaired, when they knew fully well that no such repairs were made; and,

b) Thereafter, relying on such falsified documents, causing the issuance of checks and, encashing and misappropriating the proceeds thereof for their own personal use and benefit.

Both accused are also charged with five (5) counts of violation of Section 3(e) of Republic Act No. 3019 (R.A. No. 3019) for making it appear that the proper allocation came from the comptroller and were duly approved and there were repairs made on the two vehicles when they knew that the same were ghost repairs, to the damage and prejudice of the government.

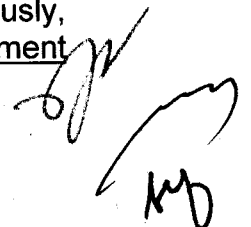
Criminal Cases No. 28062 and 28238 involve the overhaul of the Kia Besta van on or about June 15, 2001. Criminal Cases No. 28064 and 28240 involve the overhaul of the Kia Besta van on or about August 23, 2001. On the other hand, Criminal Cases No. 28065 and 28241 involve the body repair of the Isuzu Elf truck on or about October 1, 2001; Criminal Cases No. 28066 and 28242, involve the repair of the drop sides of the same Isuzu Elf truck on November 7, 2001; and Criminal Cases No. 28067 and 28237 involve the repainting of the Isuzu Elf truck on December 8, 2001.

The accusatory portion of the Information in the present cases read:

(Kia Besta van, June 15, 2001)

In Crim. Case No. 28062
(For: Estafa thru Falsification of Public Document)

That on June 15, 2001, or sometime prior or subsequent thereto, in Quezon City, Philippines, and within the jurisdiction of the Honorable Court, the above-named accused **Francisco S. Senot**, a high-ranking public official, being the Chief of the Bureau of Fire Protection with Salary Grade 27, and **Florante M. Cruz**, Chief of the Finance Service Unit of the Bureau of Fire Protection with Salary Grade 25, and **JOHN DOES**, whose true names are yet unknown, while committing the offense in relation to their office, and taking advantage of their official positions, acting with unfaithfulness and abuse of confidence, 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 Disbursement



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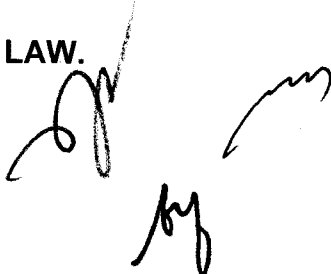
Voucher No. 101-2001-06-3605 and its supporting documents by making it appear that KIA Besta Van with Plate No. SEV-539 underwent repairs at the Alchit Motor Shop and thereafter, cause the issuance of Land Bank Check No. 279316 dated June 15, 2001 in the amount of Fifty-One Thousand Nine Hundred Forty-Eight Pesos (P51,948.00), in payment thereof, which check was covered by funds held by above-named accused public officials in trust and for administration, and which check was released by the Bureau of Fire Protection relying on said forged documents, when in truth and in fact, the accused knew fully well that there was no repair made on the said vehicle, and once in possession of the said check, said accused did then and there willfully, unlawfully and criminally take, encash, convert and misappropriate the proceeds thereof for their own personal use and benefit, to the damage and prejudice of the government and the public interest in the aforesaid sum.

CONTRARY TO LAW.

**In Crim. Case No. 28238
(For: Violation of Section 3(e), RA No. 3019)**

That on June 15, 2001, or sometime prior or subsequent thereto, in Quezon City, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused **Francisco S. Senot**, a high-ranking public officer, being the Chief of the Bureau of Fire Protection (BFP), with Salary Grade 27, and **Florante M. Cruz**, likewise a public officer, being the Chief, Finance Service Unit, also of the Bureau of Fire Protection (BFP), with Salary Grade 26, together with **John Does**, whose identities are not yet known, conspiring, confederating and helping one another, while committing the offense in relation to their office, and taking advantage of their official positions, acting with evident bad faith or at the very least, gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause undue injury to the Government by making it appear that proper allocations came from the comptroller and were duly approved and that there were repairs made on Kia Besta Van with Plate No. SEV-539, when in truth and in fact, as the accused fully well knew, that these are ghost repairs in the total amount of Fifty One Thousand Nine Hundred Forty Eight Pesos (P51,948.00), Philippine Currency, to the damage and prejudice of the Government in the aforestated amount.

CONTRARY TO LAW.



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(Kia Besta van, August 23, 2001)

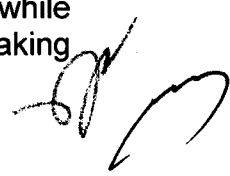
**In Crim. Case No. 28064
(For: Estafa thru Falsification of Public Document)**

That on August 23, 2001, or sometime prior or subsequent thereto, in Quezon City, Philippines, and within the jurisdiction of the Honorable Court, the above-named accused **Francisco S. Senot**, a high-ranking public official, being the Chief of the Bureau of Fire Protection with Salary Grade 27, and **Florante M. Cruz**, Chief of the Finance Service Unit of the Bureau of Fire Protection with Salary Grade 25, and **JOHN DOES**, whose true names are yet unknown, while committing the offense in relation to their office, and taking advantage of their official positions, acting with unfaithfulness and abuse of confidence, 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 Disbursement Voucher No. 101-2001-08-6133 and its supporting documents by making it appear that KIA Besta Van with Plate No. SEV-539 underwent repairs at Card Motor Shop and thereafter, cause the issuance of Land Bank Check No. 309736 dated August 23, 2001 in the amount of Sixty Seven Thousand Five Hundred Pesos and Seventy Three Centavos (P67,500.73), in payment thereof, which check was covered by funds held by above-named accused public officials in trust and for administration, and which check was released by the Bureau of Fire Protection relying on said forged documents, when in truth and in fact, the accused knew fully well that there was no repair made on the said vehicle, and once in possession of the said check, said accused did then and there willfully, unlawfully and criminally take, encash, convert and misappropriate the proceeds thereof for their own personal use and benefit, to the damage and prejudice of the government and the public interest in the aforesaid sum.

CONTRARY TO LAW.

**In Crim. Case No. 28240
(For: Violation of Section 3(e), RA No. 3019)**

That on August 23, 2001, or sometime prior or subsequent thereto, in Quezon City, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused **Francisco S. Senot**, a high-ranking public officer, being the Chief of the Bureau of Fire Protection (BFP), with Salary Grade 27, and **Florante M. Cruz**, likewise a public officer, being the Chief, Finance Service Unit, also of the Bureau of Fire Protection (BFP), with Salary Grade 26, together with **John Does**, whose identities are not yet known, conspiring, confederating and helping one another, while committing the offense in relation to their office, and taking

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advantage of their official positions, acting with evident bad faith or at the very least, gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause undue injury to the Government by making it appear that proper allocations came from the comptroller and were duly approved and that there were repairs made on Kia Besta Van with Plate No. SEV-539, when in truth and in fact, as the accused fully well knew, that these are ghost repairs in the total amount of Sixty Seven Thousand Five Hundred Pesos and Seventy Three Centavos (P67,500.73), Philippine Currency, to the damage and prejudice of the Government in the aforestated amount.

CONTRARY TO LAW.

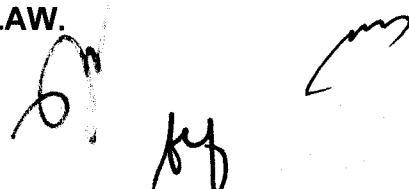
(Isuzu Elf truck, October 1, 2001)

In Crim. Case No. 28065

(For: Estafa thru Falsification of Public Document)

That on October 1, 2001, or sometime prior or subsequent thereto, in Quezon City, Philippines, and within the jurisdiction of the Honorable Court, the above-named accused **Francisco S. Senot**, a high-ranking public official, being the Chief of the Bureau of Fire Protection with Salary Grade 27, and **Florante M. Cruz**, Chief of the Finance Service Unit of the Bureau of Fire Protection with Salary Grade 25, and **JOHN DOES**, whose true names are yet unknown, while committing the offense in relation to their office, and taking advantage of their official positions, acting with unfaithfulness and abuse of confidence, 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 Disbursement Voucher No. 101-2001-09-71-51 and its supporting documents by making it appear that Isuzu Elf with Engine No. 451886 and Chassis No. M 913464 underwent repairs at Card Motor Shop and thereafter, cause the issuance of Land Bank Check No. 85586 dated October 1, 2001 in the amount of Twenty Five Thousand Pesos (P25,000.00), in payment thereof, which check was covered by funds held by above-named accused public officials in trust and for administration, and which check was released by the Bureau of Fire Protection relying on said forged documents, when in truth and in fact, the accused knew fully well that there was no repair made on the said vehicle, and once in possession of the said check, said accused did then and there willfully, unlawfully and criminally take, encash, convert and misappropriate the proceeds thereof for their own personal use and benefit, to the damage and prejudice of the government and the public interest in the aforesaid sum.

CONTRARY TO LAW.



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**In Crim. Case No. 28241
(For: Violation of Section 3(e), RA No. 3019)**

That on October 1, 2001, or sometime prior or subsequent thereto, in Quezon City, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused **Francisco S. Senot**, a high-ranking public officer, being the Chief of the Bureau of Fire Protection (BFP), with Salary Grade 27, and **Florante M. Cruz**, likewise a public officer, being the Chief, Finance Service Unit, also of the Bureau of Fire Protection (BFP), with Salary Grade 26, together with **John Does**, whose identities are not yet known, conspiring, confederating and helping one another, while committing the offense in relation to their office, and taking advantage of their official positions, acting with evident bad faith or at the very least, gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause undue injury to the Government by making it appear that proper allocations came from the comptroller and were duly approved and that there were repairs made on Isuzu Elf with Engine No. 451886 and Chassis No. M-913464, when in truth and in fact, as the accused fully well knew, that these are ghost repairs in the total amount of Twenty Five Thousand Pesos (P25,000.00), Philippine Currency, to the damage and prejudice of the Government in the aforestated amount.

CONTRARY TO LAW.

(Isuzu Elf truck, November 7, 2001)

**In Crim. Case No. 28066
(For: Estafa thru Falsification of Public Document)**

That on November 7, 2001, or sometime prior or subsequent thereto, in Quezon City, Philippines, and within the jurisdiction of the Honorable Court, the above-named accused **Francisco S. Senot**, a high-ranking public official, being the Chief of the Bureau of Fire Protection with Salary Grade 27, and **Florante M. Cruz**, Chief of the Finance Service Unit of the Bureau of Fire Protection with Salary Grade 25, and **JOHN DOES**, whose true names are yet unknown, while committing the offense in relation to their office, and taking advantage of their official positions, acting with unfaithfulness and abuse of confidence, 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 Disbursement Voucher No. 101-2001-10-7896 and its supporting documents by making it appear that Isuzu Elf with Engine No. 451886 and Chassis No. M 913464 underwent repairs at Card Motor Shop and thereafter, cause the issuance of Land Bank Check No. 87196 dated November 7, 2001 in the amount of Twenty Two Thousand Nine Hundred Pesos (P22,900.00), in payment thereof, which

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check was covered by funds held by above-named accused public officials in trust and for administration, and which check was released by the Bureau of Fire Protection relying on said forged documents, when in truth and in fact, the accused knew fully well that there was no repair made on the said vehicle, and once in possession of the said check, said accused did then and there willfully, unlawfully and criminally take, encash, convert and misappropriate the proceeds thereof for their own personal use and benefit, to the damage and prejudice of the government and the public interest in the aforesaid sum.

CONTRARY TO LAW.

**In Crim. Case No. 28242
(For: Violation of Section 3(e), RA No. 3019)**

That on November 7, 2001, or sometime prior or subsequent thereto, in Quezon City, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused **Francisco S. Senot**, a high-ranking public officer, being the Chief of the Bureau of Fire Protection (BFP), with Salary Grade 27, and **Florante M. Cruz**, likewise a public officer, being the Chief, Finance Service Unit, also of the Bureau of Fire Protection (BFP), with Salary Grade 26, together with **John Does**, whose identities are not yet known, conspiring, confederating and helping one another, while committing the offense in relation to their office, and taking advantage of their official positions, acting with evident bad faith or at the very least, gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause undue injury to the Government by making it appear that proper allocations came from the comptroller and were duly approved and that there were repairs made on Isuzu Elf with Engine No. 451886 and Chassis No. M-913464, when in truth and in fact, as the accused fully well knew, that these are ghost repairs in the total amount of Twenty Two Thousand Nine Hundred Pesos (P22,900.00), Philippine Currency, to the damage and prejudice of the Government in the aforesaid amount.

CONTRARY TO LAW.

(Isuzu Elf truck, December 18, 2001)

**In Crim. Case No. 28067
(For: Estafa thru Falsification of Public Document)**

That on December 18, 2001, or sometime prior or subsequent thereto, in Quezon City, Philippines, and within the jurisdiction of the Honorable Court, the above-named accused

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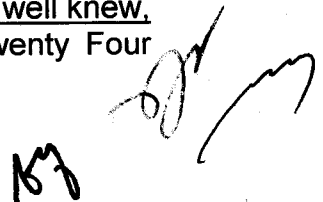
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Francisco S. Senot, a high-ranking public official, being the Chief of the Bureau of Fire Protection with Salary Grade 27, and **Florante M. Cruz**, Chief of the Finance Service Unit of the Bureau of Fire Protection with Salary Grade 25, and **JOHN DOES**, whose true names are yet unknown, while committing the offense in relation to their office, and taking advantage of their official positions, acting with unfaithfulness and abuse of confidence, 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 Disbursement Voucher No. 101-2001-12-8647 and its supporting documents by making it appear that Isuzu Elf with Engine No. 451886 and Chassis No. M 913464 underwent repairs at Card Motor Shop and thereafter, cause the issuance of Land Bank Check No. 87601 dated December 18, 2001 in the amount of Twenty Four Thousand Six Hundred Seventy Five Pesos Pesos (P24,675.00), in payment thereof, which check was covered by funds held by above-named accused public officials in trust and for administration, and which check was released by the Bureau of Fire Protection relying on said forged documents, when in truth and in fact, the accused knew fully well that there was no repair made on the said vehicle, and once in possession of the said check, said accused did then and there willfully, unlawfully and criminally take, encash, convert and misappropriate the proceeds thereof for their own personal use and benefit, to the damage and prejudice of the government and the public interest in the aforesaid sum.

CONTRARY TO LAW.

**In Crim. Case No. 28237
(For: Violation of Section 3(e), RA No. 3019)**

That on December 18, 2001, or sometime prior or subsequent thereto, in Quezon City, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused **Francisco S. Senot**, a high-ranking public officer, being the Chief of the Bureau of Fire Protection (BFP), with Salary Grade 27, and **Florante M. Cruz**, likewise a public officer, being the Chief, Finance Service Unit, also of the Bureau of Fire Protection (BFP), with Salary Grade 26, together with **John Does**, whose identities are not yet known, conspiring, confederating and helping one another, while committing the offense in relation to their office, and taking advantage of their official positions, acting with evident bad faith or at the very least, gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause undue injury to the Government by making it appear that proper allocations came from the comptroller and were duly approved and that there were repairs made on Isuzu Elf with Engine No. 451886 and Chassis No. M-913464, when in truth and in fact, as the accused fully well knew, that these are ghost repairs in the total amount of Twenty Four



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Thousand Six Hundred Seventy Five Pesos (P24,675.00), Philippine Currency, to the damage and prejudice of the Government in the aforesaid amount.

CONTRARY TO LAW.²

When arraigned, the accused separately entered their pleas of "Not Guilty".³

During the Pre-trial,⁴ the parties stipulated as follows:

1. That both accused Senot and Cruz admit their personal and individual identities in all the Informations filed in Criminal Case Nos. 28062, 28064-28066, 28237-28238 and 28240 to 28242.⁵
2. That at all times material to the instant cases, accused Francisco S. Senot and Florante M. Cruz were then public officers holding the position of the Chief of the Bureau of Fire Protection and Chief of BFP Finance Service Unit, respectively.
3. That at all times material to the instant cases, the following motor vehicles described as follows:
 - a. Besta Kia, color Gray with Engine No. VN146411, Chassis No. KNHTP736W6223188 and Plate No. SEV 539, and
 - b. Isuzu Elf truck with Engine No. 451886, Chassis No. M1M91-3464-C and Plate No SDM-360

were the service vehicles of the Bureau of Fire Protection and were issued to accused Florante M. Cruz and Danilo Dizon, respectively.⁶

The parties also agreed that the issues to be resolved are as follows:

A. Common Issues of the Prosecution and Defense

For Criminal Case Nos. 28062, 28064, 28065 and 28066:⁷

² Underscoring supplied

³ p. 264 (accused Senot); p. 265 (accused Cruz), Record, Vol. 1

⁴ Pre-Trial Order dated February 2, 2010; pp. 308-330, Record, Vol. 2

⁵ It appears that Crim. Case No. 28067 was omitted from the enumeration

⁶ Joint Stipulation of Facts, pp. 308-309, Record, Vol. 2

⁷ It appears that Crim. Case No. 28067 was omitted from the enumeration

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1. Whether or not accused Senot and Cruz, being the Chief of the Bureau of Fire Protection and the Chief of the Bureau of Fire Protection Finance Service Unit, respectively are guilty beyond reasonable doubt of Estafa thru Falsification of Public Documents as charged.

For Criminal Case Nos. 28238, 28240, 28241, and 28242 and 28237:

2. Whether or not accused Senot and Cruz, being the Chief of the Bureau of Fire Protection and the Chief of the Bureau of Fire Protection Finance Service Unit, respectively are guilty beyond reasonable doubt of Violation of Section 3 (e) of Republic Act No. 3019.

B. Issue of the Defense

1. Whether or not there was conspiracy between accused Senot and Cruz in the commission of the offenses charged.⁸

EVIDENCE FOR THE PROSECUTION

The prosecution presented as witnesses **Nelson G. Feliciano**,⁹ **Renato M. Molina**,¹⁰ **Danilo A. Dizon**,¹¹ **Hyacinth N. Grageda**,¹² **Juliferd L. Hilay**,¹³ and **Francisca N. Ramilo**.¹⁴

Nelson G. Feliciano¹⁵ testified as follows:

- a. He was the Chief of the Procurement Office of the Bureau of Fire Protection (BFP), National Office from May 2001 to May 2002.¹⁶
- b. Among his responsibilities as Chief of the Procurement Office were overseeing the conduct of the canvass upon receiving requests for the procurement of supplies and repair of

⁸ pp. 327-328, Record, Vol. 2

⁹ TSNs, April 28, 2010, July 12, 2010, July 13, 2010

¹⁰ TSNs, September 13, 2010, September 14, 2010, September 15, 2010, December 1, 2010, December 2, 2010

¹¹ TSNs, January 26, 2011, March 16, 2011

¹² TSN, March 17, 2011

¹³ TSN, May 23, 2011

¹⁴ TSNs, August 4, 2011, October 5, 2011, October 6, 2011, January 24, 2012

¹⁵ He died before he could be cross-examined. (p. 179, Record, Volume IV; p. 23, Prosecution's Memorandum)

¹⁶ p. 6, TSN, April 28, 2010

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vehicles, as well as the preparation of purchase orders and work orders.¹⁷

- c. In 2001, the prescribed procedure for the procurement of services for the repair of service vehicles of the BFP is as follows:
- i. The end user submits a request to the Logistics Division, which forwards the same to the Procurement Office.¹⁸
 - ii. The Logistics Division requests the Procurement Office to conduct a canvass with at least three (3) accredited suppliers of the BFP.¹⁹
 - iii. The Procurement Office prepares a Memorandum for the approval of several officials, namely, the Chief Directorial Staff (CDS) for Operation, the Assistant Chief Directorial Staff (ACDS) for Comptrollership, the Assistant Chief Directorial Staff for Logistics, and finally, the Fire Chief.²⁰
 - iv. The approved Memorandum is forwarded to the ACDS for Concurrency for the issuance of the Advice of Sub-allotment. The Advice of Sub-allotment is forwarded to the Logistics Division, then to the Procurement Office.²¹
 - v. The Procurement Office checks the supporting documents to determine the mode of procurement. If the amount involved is above ₱50,000, it will be done through public bidding. If the amount is less than ₱50,000.00, it will be done through shopping or canvass method.²²
 - vi. If the procurement will be done by bidding, the documents are forwarded to the PBAC.²³
 - vii. If the procurement will done by shopping, they conduct a canvass of three (3) suppliers and choose the supplier offering the lowest price for the services. The Procurement Office prepares a Memorandum stating that the canvass method will be adopted, for the

¹⁷ p. 7, TSN, April 28, 2010

¹⁸ p. 8, TSN, April 28, 2010

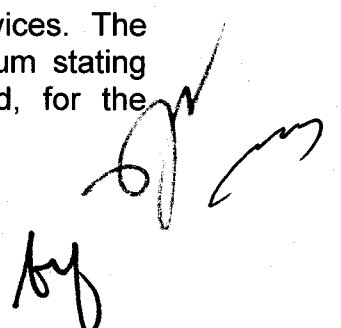
¹⁹ p. 8, TSN, April 28, 2010

²⁰ p. 9, TSN, April 28, 2010

²¹ p. 9, TSN, April 28, 2010

²² pp. 9-10, TSN, April 28, 2010

²³ p. 9, TSN, July 12, 2010



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approval of the Fire Chief. Supporting documents are attached to the Memorandum.²⁴

- viii. After the Fire Chief approves the Memorandum, the Procurement Office prepares the Work Order, again, for the approval of the Fire Chief.²⁵
 - ix. After the Fire Chief approves the Work Order, the same is forwarded to the supplier or contractor, who will sign the same.²⁶ The contractor then begins the repair of the vehicle.²⁷
 - x. After the repairs are done, a technical inspector conducts an inspection to determine if the repairs were done in accordance with the conditions and stipulations in the Work Order. If in the affirmative, the technical inspector issues a Certificate of Inspection, which is forwarded to the Acceptance Committee of the BFP.²⁸
 - xi. The Acceptance Committee conducts another inspection and issues a Certificate of Acceptance.²⁹
 - xii. The aforementioned documents are forwarded to the Supply Accountable Officer for the preparation of the Disbursement Voucher. After approval of the Disbursement Voucher by the Fire Chief, a check covering the payment for repairs is issued to the supplier.³⁰
- d. In the course of the performance of his official functions, he came across the documents pertaining to the repairs of the Kia Besta van (Besta van) with Plate No. SEV 539 issued to the Finance Service Unit of the BFP.³¹ The said repairs were dated June 13, 2001 and August 13, 2001.³²
- e. The head of the Finance Service Unit is Florante Cruz (accused Cruz).³³

²⁴ p. 10, TSN, April 28, 2010

²⁵ p. 10, TSN, April 28, 2010

²⁶ p. 11, TSN, April 28, 2010; p. 10, TSN, July 12, 2010

²⁷ p. 11, TSN, July 12, 2010

²⁸ p. 11, TSN, April 28, 2010

²⁹ p. 11, TSN, April 28, 2010

³⁰ pp. 11-12, TSN, April 28, 2010

³¹ p. 12, TSN, April 28, 2010

³² p. 13, TSN, April 28, 2010

³³ p. 13, TSN, April 28, 2010

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Crim. Cases No. 28062 and 28238

- a. For the repairs made on June 13, 2001, a certain Edward Reston, a BFP employee assigned at the office of accused Cruz, came to his office and asked him to sign Work Order LW00613-01-11 dated June 13, 2001 (Exhibit "J") and the Certificate of Reasonableness of Price dated June 13, 2001 (Exhibit "O"), upon the instructions of accused Cruz.³⁴
- b. He refused to sign the Work Order because it was not prepared by his office and no supporting documents were attached.³⁵ The documents that should have been attached were the Memorandum for the repair of the van, the Official Canvass Form and the Advice of Sub-Allotment.³⁶
- c. He also refused to sign the Certificate of Reasonableness of Price because his office did not conduct a canvass, and hence, could not determine if the price was reasonable.³⁷
- d. Accused Cruz later came to his office and demanded him to sign the documents.³⁸
- e. Thereafter, he went to the Office of the Resident Auditor to ask for guidance. The Resident Auditor asked accused Cruz to come to her office. There, he and accused Cruz had a heated discussion regarding the said documents. Accused Cruz told him, "*ang tigas-tigas ng ulo mo ipatatanggal kita.*"³⁹
- f. Later, he was summoned to the office of accused Senot, who instructed him to sign the documents.⁴⁰
- g. After explaining to accused Senot the irregularities in the documents, the latter still insisted that he sign the same.⁴¹
- h. Accused Senot threatened to reassign him to Mindanao or dismiss him from the service. He eventually signed the Work Order and the Certificate of Reasonableness of Price to end the antagonism in the Bureau.⁴²
- i. He deliberately altered the strokes in his signature to signify that he was only forced to sign the documents in case there

³⁴ p. 13, TSN, April 28, 2010

³⁵ p. 14, TSN, April 28, 2010

³⁶ p. 14, TSN, April 28, 2010

³⁷ p. 15, TSN, April 28, 2010

³⁸ p. 15, TSN, April 28, 2010

³⁹ pp. 15-16, TSN, April 28, 2010

⁴⁰ p. 16, TSN, April 28, 2010

⁴¹ p. 17, TSN, April 28, 2010

⁴² p. 17, TSN, April 28, 2010

Handwritten signature and initials in black ink, located in the bottom right corner of the page. The signature appears to be a stylized name, and the initials below it are 'by'.

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would be an inquiry on the irregular transactions in the future.⁴³

- j. He noted the following irregularities in the pertinent documents:
- i. Disbursement Voucher No. 101-2001-06-3605 (Exhibit "A"), to which the Work Order was attached, was reviewed for tax purposes on June 4, 2001—earlier than the date of completion of the repairs. It means that the transaction was paid despite the lack of necessary supporting documents.⁴⁴
 - ii. Box A of the said disbursement voucher was signed by Felix R. Rodil. Box B was signed by Ludivina P. Quinto and Box C, by accused Senot.⁴⁵
 - iii. The Memorandum for the request dated May 16, 2001 (Exhibit "B"), did not go through the complete staff work (CSW).⁴⁶ "Complete staff work" means that the memorandum request of the end-user went through the Office of the Deputy Fire Chief for Operation, the CDS, and the ACDS for Logistics and Comptrollership.⁴⁷
 - iv. The Memorandum Request is not proper because the requesting office submitted it directly to the Fire Chief, instead submitting it to the Logistics Division. The date of approval of the request was also not indicated.⁴⁸
 - v. The Pre and Post Inspection Report (Exhibit "C") used the DILG 2000 logo. Moreover, the defect indicated — "damaged spare parts," was too general. The defect should have been more specific so the supplier could determine the necessary items or the amount of the budget.⁴⁹
 - vi. In the Post Inspection Report portion, the date of the inspection appears to have been altered with the use of correction fluid.⁵⁰
 - vii. The Canvass Proposals⁵¹ issued by Alchit Motor Shop (Exhibit "D"), Great Country Motor Work (Exhibit "E") and

⁴³ p. 18, TSN, April 28, 2010

⁴⁴ p. 21, TSN, April 28, 2010

⁴⁵ p. 22, TSN, April 28, 2010

⁴⁶ p. 23, TSN, April 28, 2010

⁴⁷ pp. 8-9, TSN, July 12, 2010

⁴⁸ p. 21, TSN, July 12, 2010

⁴⁹ pp. 21-22, TSN, July 12, 2010

⁵⁰ p. 22, TSN, July 12, 2010

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Polaris Motor Shop (Exhibit "F") did not use the BFP letterhead, and were not signed by the procurement officer and official canvasser of the Procurement Office.⁵²

- viii. The Certificate of Emergency Repair (Exhibit "H") is not in the prescribed form because it is undated, and bears the BFP 2000 logo. It certifies that the delay in the repair of the Besta van would cause detriment to public service. However, the said vehicle was only the service vehicle of accused Cruz. He could have temporarily used other vehicles in the absence of his service vehicle.⁵³
- ix. The Certificate of Wear and Tear dated June 19, 2001 (Exhibit "I") is dated after the date of approval of the Work Order. In the ordinary course of procedure, it should be prepared before the Work Order.⁵⁴
- x. Work Order No. LW00613-01-11 is improper because the repair of the vehicle was not an emergency repair. The supporting documents were not attached and the date of the approval of purchases was not indicated. He deliberately altered the stroke of his signature to indicate that he was only forced to sign the document.⁵⁵
- xi. The dates in Sales Invoice Nos. 0712 and 0714 (Exhibits "K" and "K-1") appear to have been altered. The customer's signature was left blank for both. As a matter of procedure, the Sales Invoice should be issued after repairs are completed, but before payment.⁵⁶
- xii. In the Certificate of Acceptance (Exhibit "M"), only one invoice was indicated – Sales Invoice No. 0172. The other invoice was not indicated. There is also no signature above the name of the Chairman. Payment should not have been made if one of the members did not certify that the vehicle was delivered in good running condition.⁵⁷
- xiii. The form used for the Summary of Expenses (Exhibit "N") was not proper and its date of issuance was not indicated. The date, amount and O.R. number are different from that of the receipt issued by Alchit Motor Shop. The receipt

⁵¹ Repair Cost Estimate issued by Alchit Motor Shop, Job Estimates issued by Great Country Motor Works and Polaris Moto Shop

⁵² p. 24, TSN, July 12, 2010

⁵³ p. 26, TSN, July 12, 2010

⁵⁴ p. 27, TSN, July 12, 2010

⁵⁵ pp. 30-32, TSN, July 12, 2010

⁵⁶ pp. 35-36, TSN, July 12, 2010

⁵⁷ p. 37, TSN, July 12, 2010

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issued by Alchit Motor Shop (Exhibit "S") was O.R. No. 0154, in the amount of ₱51,948, dated June 15, 2001.⁵⁸

- xiv. The dates in the Report of Waste Materials (Exhibit "P") were altered.⁵⁹

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- a. Oman Jonson, a BFP employee assigned at the Office of accused Cruz, requested him to prepare a canvass proposal, purportedly upon the instructions of accused Cruz.⁶⁰
- b. He asked the official canvasser to prepare the canvass proposal.⁶¹
- c. Oman Jonson returned a few weeks later and asked him to sign a Work Order, again, upon the instructions of accused Cruz.⁶²
- d. He refused to sign the Work Order because he did not personally prepare it and because the official canvass, memorandum for request and the Advice of Sub-allotment were not attached thereto.⁶³
- e. He, as Procurement Officer, was responsible for preparing the Work Order.⁶⁴
- f. Less than an hour after his refusal, accused Cruz called him and berated him.⁶⁵
- g. In response, he explained that the Procurement Office was responsible for preparing the Work Order. Accused Cruz did not accept his explanation and angrily told him, "*Ang tigas-tigas ng ulo mo, ipatatanggal kita.*"⁶⁶
- h. A few months later, he was summoned to the office of accused Senot. There, accused Cruz handed to him the folder containing the documents that pertained to the repair of the Besta van being used by accused Cruz.⁶⁷

⁵⁸ pp. 37-38, TSN, July 12, 2010

⁵⁹ p. 39, TSN, July 12, 2010

⁶⁰ p. 42, TSN, July 12, 2010

⁶¹ p. 43, TSN, July 12, 2010

⁶² p. 43, TSN, July 12, 2010

⁶³ pp. 43-44, TSN, July 12, 2010

⁶⁴ p. 44, TSN, July 12, 2010

⁶⁵ pp. 44-45, TSN, July 12, 2010

⁶⁶ p. 45, TSN, July 12, 2010

⁶⁷ pp. 45-46, TSN, July 12, 2010

Handwritten signatures and initials in black ink, including a large signature at the top, a smaller signature below it, and initials 'KJ' at the bottom.

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- i. He explained to accused Senot and Cruz that he could not sign the documents because they were improperly prepared.⁶⁸
- j. Accused Senot insisted that he should sign the documents because it was necessary for the post-audit of the COA. Accused Senot threatened him with, "*Pumili ka. Ano ang gusto mo? Pirmahan mo 'yan o matanggal ka sa serbisyo.*"⁶⁹
- k. He signed the documents against his will to stop the antagonism and because he thought about his family's welfare.⁷⁰ He deliberately altered the stroke of his signature to indicate that he was only forced to sign the document.⁷¹
- l. He observed the following irregularities in the supporting documents:
 - i. Work Order No. LW00813-01-17 (Exhibit "HH"), though approved by the Logistics Division, did not follow the prescribed procedure because it did not originate from his office.⁷²
 - ii. The Certificate of Reasonableness of Price dated August 13, 2001 (Exhibit "NN") was not prepared by his office. His office prepares the said document before payment to the contractor is made. The said document certifies that the price obtained was the lowest in the market at the time.⁷³
 - iii. Disbursement Voucher No. 101-2001-08-6133 (Exhibit "W") was already paid. Proof of payment was attached and it was indicated that payment was received by a certain J.N. Jonson.⁷⁴
 - iv. The disbursement voucher was undated and correction fluid was used in Box A. The voucher was reviewed for tax purposes on August 2, 2001 – well ahead of the preparation or submission of the supporting documents.⁷⁵

⁶⁸ pp. 47-48, TSN, July 12, 2010

⁶⁹ pp. 50, 61, TSN, July 12, 2010

⁷⁰ pp. 53, 61, TSN, July 12, 2010

⁷¹ pp. 63-64, TSN, July 12, 2010; pp. 5-6, TSN, July 13, 2010

⁷² pp. 48-51, TSN, July 12, 2010

⁷³ p. 52, TSN, July 12, 2010

⁷⁴ p. 16, TSN, July 13, 2010

⁷⁵ pp. 7-8, TSN, July 13, 2010

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- v. Also in the disbursement voucher, the claimant of the check was Oman Jonson, a BFP employee, rather than Nieves Bal-lasiw, the owner of the repair shop. No document showing Jonson's authority to receive the check was attached to the voucher.⁷⁶
- vi. The amount involved in the transaction is ₱70,000.00. The mode of procurement was that for emergency cases.⁷⁷
- vii. The scope of work for the repair performed in August 2001 was the same as that made on June 13, 2001.⁷⁸ The mode used was improper because emergency repair or purchase can be adopted only when there is an immediate need that may cause imminent danger to life and property. The vehicle involved was only the service vehicle of accused Cruz, and not a fire truck or ambulance.⁷⁹
- viii. The form used for the Pre and Post Inspection Report (Exhibit "Y") was improper because it still used the DILG 2000 logo, which was intended to be used for transactions in the year 2000. The complaints and defects were not indicated in the Pre Inspection Report. On the other hand, in the Post Inspection Report, there is an erasure on the lower portion below "CERTIFIED CORRECT," over which the name and signature of Hector M. Agadulin appear.⁸⁰
- ix. The Canvass Proposals dated July 30, 2001 (Exhibits "Z," "AA," and "BB") were not prepared by any of the official canvassers.⁸¹
- x. The Memorandum request (Exhibit "X") dated July 30, 2001 did not go through CSW. It was improbable that it was approved the next day, on July 31, 2001. Processing of the request usually took 3 weeks, or sometimes, months before reaching the office of the Fire Chief.⁸²
- xi. The Advice of Sub-Allotment (ASA) dated May 17, 2001 (Exhibit "DD") shows that the disbursement was not authorized. Only ₱5,000.00 was allowed for the

⁷⁶ p. 12, TSN, July 13, 2010

⁷⁷ p. 57, TSN, July 12, 2010

⁷⁸ p. 62, TSN, July 12, 2010

⁷⁹ p. 58, TSN, July 12, 2010

⁸⁰ pp. 13-14, TSN, July 12, 2010

⁸¹ pp. 17-18, TSN, July 12, 2010

⁸² pp. 12-13, TSN, July 13, 2010