



REPUBLIC OF THE PHILIPPINES

Sandiganbayan

Quezon City

SIXTH DIVISION

PEOPLE OF THE PHILIPPINES, **SB-16-CRM-0831 to 0840**
Plaintiff, **For: Falsification of Public Document**
under Art. 171 of the RPC

Present

- versus -

FERNANDEZ, SJ, J.,
Chairperson
MIRANDA, J. and
VIVERO, J.

THELMA N. RUPA

Accused.

Promulgated:

February 8, 2019

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DECISION

FERNANDEZ, SJ, J.

Accused Thelma N. Rupa, then Department Manager of the Philippine Retirement Authority (PRA), is charged with ten (10) counts of Falsification under Art. 171, par. 4 of the Revised Penal Code (RPC) for allegedly making false statements in her Certifications, wherein she uniformly stated that no government vehicle was issued to her by the PRA, and that trips from home to office and/or vice versa were not included in her claim for the Representation and Transportation Allowances (RATA).

The accusatory portion of the Information in SB-16-CRM-0831 reads:

That on 22 November 2010 or sometime prior or subsequent thereto, in Makati City, Philippines, and within the jurisdiction of this Honorable Court, accused **THELMA RUPA y NAPOLIS**, a high ranking public officer, being a Department Manager of the Philippine Retirement Authority (PRA), Makati City, while in the course of her official duty to submit supporting documents of her claim for Representation Allowance and Transportation Allowance (RATA),

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did then and there willfully, unlawfully and feloniously make false statements in a narration of facts, the truth of which she is legally bound to disclose, by stating in her Certification dated 22 November 2010 that no government motor vehicle was issued to her and that trips from home to office and vice versa were not included in her claim for RATA, which Certification she submitted to PRA, when, in truth and in fact, as the accused very well know that she claimed and received her Transportation Allowance in full for the month of November 2010 in the amount of P5,500.

CONTRARY TO LAW.

The Information in SB-16-CRM-0831 to 0840 are similarly worded except for (1) the date of the alleged commission of the felony; (2) the date of the subject Certification; and (3) the month for which she claimed and received her Transportation Allowance.

For convenience, the particulars of the ten (10) Informations are summarized as follows:

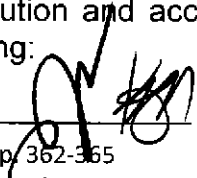
SB-16-CRM-	Date of the alleged commission of the felony	Date of Certification	Month for which the Transportation Allowance was claimed
0831	November 22, 2010	November 22, 2010	November 2010
0832	December 22, 2010	December 22, 2010	December 2010
0833	January 21, 2011	January 21, 2011	January 2011
0834	March 22, 2011	March 22, 2011	March 2011
0835	April 20, 2011	April 20, 2011	April 2011
0836	May 20, 2011	May 20, 2011	May 2011
0837	June 22, 2011	June 22, 2011	June 2011
0838	July 21, 2011	July 21, 2011	July 2011
0839	August 22, 2011	August 22, 2011	August 2011
0840	September 23, 2011	September 23, 2011	September 2011

When arraigned, the accused entered her plea of "Not Guilty."¹

During the Pre-trial,² the parties stipulated as follows.³

I. STATEMENT OF ADMITTED FACTS AND STIPULATIONS

In their Joint Stipulation of Facts dated March 13, 2017, the prosecution and accused Thelma N. Rupa, jointly stipulate on the following:


¹ Record, Vol. 1, pp. 362-365

² Pre-trial Order dated May 8, 2017; Record, Vol. 2, pp. 73-94

³ Pre-trial Order dated May 8, 2017, p. 1; Record, Vol. 2, p. 73

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- At the time material to the allegations in the Informations, accused was a public officer, holding the position of Department Manager II of the Philippine Retirement Authority

Accused Rupa admits the following facts:

1. The jurisdiction of the Court; and,
2. The identity of the accused.

The parties agreed that the issues to be resolved are as follows:⁴

II. ISSUES TO BE RESOLVED

Whether the accused is guilty of ten (10) counts of Falsification of Public Documents as defined and penalized under Article 171 of the Revised Penal Code

EVIDENCE FOR THE PROSECUTION

The prosecution presented as witnesses **Ernel P. Villareal**,⁵ **Danny E. Fajardo**,⁶ **Marcelina T. Carbonel**,⁷ **Evelyn R. Tansiongco**,⁸ and **Marissa V. Fajardo-Pariñas**.⁹

In his *Judicial Affidavit* dated April 25, 2017, **Ernel P. Villareal**, then a driver at the Philippine Retirement Authority, identified certain documents,¹⁰ and declared:

1. He met the accused when he worked as a driver in the Philippine Retirement Authority (PRA).¹¹
2. In several instances, he was tasked to drive the Toyota Revo with Plate No. SGK-551. Using said vehicle, he fetched the accused from her home and dropped her off at the PRA office in the morning, and brought her back to her home in the afternoon. After dropping her off at her home, the accused instructed him to fetch her again in the following morning.¹²

⁴ Pre-trial Order dated May 8, 2017, p. 1; Record, Vol. 2, p. 73

⁵ TSN, May 8, 2017; *Judicial Affidavit* dated April 25, 2017 (Record, Vol. 1, pp. 442-465)

⁶ TSN, June 5, 2017; *Judicial Affidavit* dated May 30, 2017 (Record, Vol. 2, pp. 101-107)

⁷ TSN, August 1, 2017; *Judicial Affidavit* dated July 19, 2017 (Record Vol. 2, pp. 114-322)

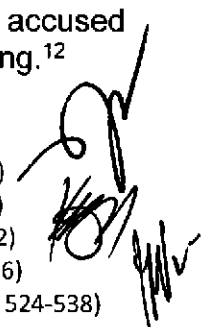
⁸ TSN, August 3, 2017; *Judicial Affidavit* dated July 21, 2017 (Record, Vol. 2, pp. 323-516)

⁹ TSN, September 5, 2017; *Judicial Affidavit* dated August 23, 2017 (Record, Vol. 2, pp. 524-538)

¹⁰ Exhibits E to N

¹¹ *Judicial Affidavit* dated April 25, 2017, p. 2 (Record, Vol. 1, p. 443)

¹² *Judicial Affidavit* dated April 25, 2017, pp. 3-4 (Record, Vol. 1, pp. 444-445)



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3. He indicated the accused' address as "Rockwell" because he did not know her actual address, and the nearest landmark was Rockwell.¹³
4. The accused always approved the Request for Vehicle/Trip Tickets notwithstanding the fact that her address was indicated as "Rockwell," and not her actual address.¹⁴

He further testified:

1. He worked as a driver in the PRA for five (5) years, and drove for the accused for around two (2) years.¹⁵
2. He was not an employee of the PRA, but of the "agency."¹⁶
3. There was no quarrel or misunderstanding between him and the accused.¹⁷
4. The accused never corrected the address indicated in the Trip Tickets.¹⁸

In his *Judicial Affidavit* dated May 30, 2017, **Danny E. Fajardo**, then Supply Officer of the PRA, identified the *Memorandum and Receipt for Equipment, Semi-Expendable and Non-Expendable Property* dated July 10, 2012.¹⁹ He further testified:

1. The *Memorandum and Receipt for Equipment, Semi-Expendable and Non-Expendable Property*, shows that on July 10, 2012, six (6) vehicles were issued to the accused. She received the same on July 16, 2012, but she was not the end user of said vehicles.²⁰
2. Said vehicles were issued to the accused only for safekeeping, by reason of her position as Department Manager of Admin and Finance. That the vehicles were issued to her does not necessarily mean that she was the end user of the vehicles.²¹

¹³ *Judicial Affidavit* dated April 25, 2017, pp. 21-22 (Record, Vol. 1, p. 462-463)

¹⁴ *Judicial Affidavit* dated April 25, 2017, p. 22 (Record, Vol. 1, p. 463)

¹⁵ TSN, May 8, 2017, p. 11

¹⁶ TSN, May 8, 2017, pp. 18-19

¹⁷ TSN, May 8, 2017, p. 19

¹⁸ TSN, May 8, 2017, p. 15

¹⁹ Not included in the prosecution's formal offer of evidence

²⁰ TSN, June 5, 2017, pp. 16-17

²¹ TSN, June 5, 2017, pp. 17-18



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3. The vehicles were issued to the accused only on July 10, 2012, but even prior to said date, she was able to use some vehicles.²²

In her *Judicial Affidavit* dated July 19, 2017, **Marcelina T. Carbonel**, Administrative Officer V, Admin Division of the PRA, identified certain documents,²³ and declared:

1. The following is the procedure followed for documenting the use of PRA's vehicles:
 - a. The user directs the driver assigned to a particular vehicle to prepare a Request for Vehicle/Trip Ticket.²⁴
 - b. The details to be filled are (a) date of travel, (b) names of the passenger and the driver, (c) place to be visited or itinerary, and (d) details of the vehicle.²⁵
 - c. The duly accomplished Trip Ticket is forwarded to her for her recommendation for approval. She refuses to recommend for approval if the details in the Trip Ticket are incomplete, or if the schedule is in conflict with that of other users.²⁶
2. The Trip Ticket is finally forwarded to the Department Manager or Division Chief/Head for approval.²⁷
3. The accused used PRA's vehicles in 2010 and 2011 (Exhibit E to N).²⁸
4. Sometime in 2010, the Deputy General Manager held a meeting, and there, reminded the employees who were receiving travel allowance that if they would use PRA's vehicles, there would be a corresponding deduction in said travel allowance.²⁹
5. The meeting was held because the Deputy General Manager received a verbal warning from the resident COA auditor, regarding the government policy on travel allowance and the use of government vehicles.³⁰

On cross-examination, she testified:

²² TSN, June 5, 2017, pp. 20

²³ Exhibits A, B, E to N

²⁴ *Judicial Affidavit* dated July 19, 2017, p. 3 (Record Vol. 2, p. 116)

²⁵ *Judicial Affidavit* dated July 19, 2017, p. 4 (Record Vol. 2, p. 117)

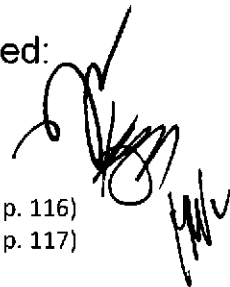
²⁶ *Ibid.*

²⁷ *Ibid.*

²⁸ *Ibid.*

²⁹ *Judicial Affidavit* dated July 19, 2017, p. 68 (Record Vol. 2, p. 181)

³⁰ *Ibid.*



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1. The Deputy General Manager at the time was General Reynaldo Lingat.³¹
2. A PRA official receiving travel allowance can use a government service vehicle. However, a corresponding deduction from said travel allowance should be made.³²

In his *Judicial Affidavit* dated July 21, 2017, **Evelyn R. Tansiongco**, then Officer-in-Charge of the Finance Division of PRA, identified certain documents,³³ and declared:

1. An official entitled to receive the transportation allowance must submit a certification, wherein the official indicates if he or she used a PRA vehicle before the 22nd day of the month. If yes, the corresponding deduction from the transportation allowance is computed, and the deduction will be made. Otherwise, no deduction will be made, and the transportation allowance will be released in full.³⁴
2. The accused claimed in full her transportation allowance for the period covering November 2010 to September 2011.³⁵
3. The accused was able to claim her transportation allowance for said periods in full because she certified that no government vehicle was issued to her, and excluded from her claim her trips from her home to the office and/or vice versa.³⁶

On cross-examination, she testified:

1. The aforementioned certification was prepared by the concerned official. However, when the officials are busy, the Payroll Master prepares the certification. The Payroll Master checks the Trip Tickets to make sure that the information therein matches that in the certification.³⁷
2. There was a format for the aforementioned certification. In case the concerned official used a vehicle during the period covered, the dates said vehicles were used should be indicated below the certification.³⁸

³¹ TSN, August 1, 2017, p. 15

³² TSN, August 1, 2017, p. 16

³³ Exhibits P to Y, FF to MM, and OO

³⁴ *Judicial Affidavit* dated July 21, 2017, p. 3 (Record Vol. 2, p. 325)

³⁵ *Judicial Affidavit* dated July 21, 2017, p. 4 (Record Vol. 2, p. 326)

³⁶ *Judicial Affidavit* dated July 21, 2017, p. 4-5 (Record, Vol. 2, p. 326-327)

³⁷ TSN, August 3, 2017, pp. 12-13

³⁸ TSN, August 3, 2017, p. 13

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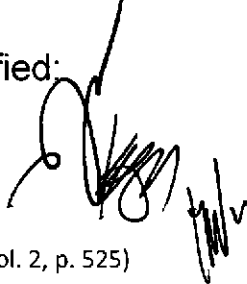
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In his *Judicial Affidavit* dated August 23, 2017, **Marissa V. Fajardo-Pariñas**, retired State Auditor IV of the Commission on Audit (COA), declared:

1. She was the Resident Auditor and Audit Team Leader of COA for the PRA.³⁹ As such, she oversaw the audit examination of all the transactions of the PRA.⁴⁰
2. She issued Audit Observation Memorandum (AOM) No. 11-002 dated October 28, 2011 (Exhibit AA), which covered, among others, the documents pertaining to the disbursement of the Representation and Transportation Allowances (RATA) and the use of the PRA's vehicles for the years 2010 and 2011.⁴¹
3. She knows the accused because the accused was an employee of the PRA. The accused' use of PRA's vehicles and her availment of the transportation allowance were some of the subjects of said AOM.⁴²
4. Pursuant to the AOM, she issued the Notice of Suspension (NS) No. 2012-003 dated May 25, 2012 (Exhibit BB), and the Notice of Disallowance (ND) No. 2012 (10, 11, 12)-01 dated October 1, 2012 (Exhibit CC).⁴³
5. Prior to issuing the AOM, she called the attention of, and advised, PRA's officials to discontinue the practice of using PRA's vehicles and collecting their Transportation Allowance (TA) in full.⁴⁴
6. In response, PRA's officials told her that they would make the necessary adjustments and deduct the corresponding amounts from the TA every time PRA's officials used PRA's vehicles.⁴⁵
7. Despite having been informed, and undertaking to discontinue such practice, PRA's officials continued to use PRA's vehicles, and subsequently, claim their TAs in full.⁴⁶

On cross-examination, she testified:



³⁹ *Judicial Affidavit* dated August 23, 2017, p. 2 (Record, Vol. 2, p. 525)

⁴⁰ *Ibid.*

⁴¹ *Judicial Affidavit* dated August 23, 2017, p. 3 (Record, Vol. 2, p. 526)

⁴² *Ibid.*

⁴³ *Judicial Affidavit* dated August 23, 2017, p. 4 (Record, Vol. 2, p. 527)

⁴⁴ *Judicial Affidavit* dated August 23, 2017, p. 5 (Record, Vol. 2, p. 528)

⁴⁵ *Ibid.*

⁴⁶ *Ibid.*

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1. Among the officials who used PRA's vehicles and claimed their TA in full were GM Atienza, DGM Lingat and Ms. Rupa. She does not know if criminal cases were instituted against GM Atienza and DGM Lingat.⁴⁷
2. Prior to 2010, PRA officials deducted from their TA the amounts pertaining to their use of PRA vehicles. The practice of using PRA's vehicles and claiming the TA in full started only in 2010.⁴⁸
3. The GM and DGM actually used PRA's vehicles, but they also signed certifications stating, in effect, that they did not use PRA's vehicles.⁴⁹
4. The DGM was able to comply with the Notice of Suspension before the suspension matured into a disallowance.⁵⁰
5. The GM, on the other hand, failed to comply. Consequently, she issued a notice of disallowance.⁵¹
6. She does not know the status of the notice of disallowance issued against the GM because she was later transferred to another agency.⁵²
7. She does not know if the accused was able to comply with the disallowance. At the time, she had already been transferred to another agency.⁵³

The testimony of **Vic T. Escalante** was dispensed with after the parties stipulated that he can identify the complaint affidavit he prepared.⁵⁴

The following documentary exhibits offered by the prosecution were admitted in evidence.⁵⁵

Exhibit	Document
SB-16-CRM-0831 to 0840	
A	Personal Data Sheet of Thelma N. Rupa
B	Service Record of Thelma N. Rupa

⁴⁷ TSN, September 5, 2017, p. 8

⁴⁸ TSN, September 5, 2017, p. 9

⁴⁹ TSN, September 5, 2017, pp. 11-12

⁵⁰ TSN, September 5, 2017, p. 12

⁵¹ *Ibid.*

⁵² *Ibid.*

⁵³ TSN, September 5, 2017, p. 13

⁵⁴ Order dated September 5, 2017; Record, Vol. 3, p. 6; Exhibit NN

⁵⁵ Resolution dated October 30, 2017; Record, Vol. 3, pp. 216-219

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AA	Audit Observation Memorandum (AOM) No. 11-002 dated October 28, 2011
BB	Notice of Suspension (NS) No. 2012-003(10, 11, 12) dated May 25, 2012
CC	Notice of Disallowance (ND) No. 2012 (10, 11, 12)-01 dated October 1, 2012
NN	Complaint dated January 18, 2013 of Vic T. Escalante, Jr.
OO ⁵⁶	Counter-Affidavit dated September 30, 2013 of Thelma N. Rupa
QQ	Sworn Statement of Evelyn Tansiongco Before Reynaldo T. Militante II, AGIO II and Norman Filart, AGIO III of the Intelligence Bureau, Field Investigation Office, Office of the Ombudsman, Quezon City on 28 September 2012 at 9:00 A.M.
SB-16-CRM-0831	
E	Request for Vehicle/Trip Ticket dated November 3, 2010
P	Letter dated November 19, 2010 addressed to the Land Bank of the Philippines
DD	Certification dated November 22, 2010
SB-16-CRM-0832	
F	Request for Vehicle/Trip Ticket dated December 1, 2010
F-2	Request for Vehicle/Trip Ticket dated December 29, 2010
Q	Letter dated December 21, 2010 addressed to the Land Bank of the Philippines
EE	Certification dated December 22, 2010
SB-16-CRM-0833	
G	Request for Vehicle/Trip Ticket dated January 5, 2011
G-2	Request for Vehicle/Trip Ticket dated January 12, 2011
G-3	Request for Vehicle/Trip Ticket dated January 14, 2011
G-4	Request for Vehicle/Trip Ticket dated January 17, 2011
G-5	Request for Vehicle/Trip Ticket dated January 18, 2011
G-6	Request for Vehicle/Trip Ticket dated January 19, 2011
G-7	Request for Vehicle/Trip Ticket dated January 21, 2011
G-8	Request for Vehicle/Trip Ticket dated January 31, 2011
R	Letter dated January 21, 2011 addressed to the Land Bank of the Philippines
FF	Certification dated January 21, 2011
SB-16-CRM-0834	
H	Request for Vehicle/Trip Ticket dated March 1, 2011
H-2	Request for Vehicle/Trip Ticket dated March 1, 2011
H-3	Request for Vehicle/Trip Ticket dated March 4, 2011
H-4	Undated Request for Vehicle/Trip Ticket (Date of Travel: March 5, 2011)
H-5	Request for Vehicle/Trip Ticket dated March 8, 2011
H-6	Request for Vehicle/Trip Ticket dated March 11, 2011
H-7	Request for Vehicle/Trip Ticket dated March 16, 2011
H-8	Request for Vehicle/Trip Ticket dated March 18, 2011
H-9	Request for Vehicle/Trip Ticket dated March 23, 2011

⁵⁶ Resolution dated October 2, 2018; Record, Vol. 4, pp. 217-218 (rebuttal)

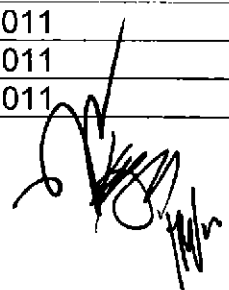
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H-10	Request for Vehicle/Trip Ticket dated March 30, 2011
S	Letter dated March 22, 2011 addressed to the Land Bank of the Philippines
GG	Certification dated March 22, 2011
SB-16-CRM-0835	
I	Request for Vehicle/Trip Ticket dated April 5, 2011
I-2	Undated Request for Vehicle/Trip Ticket (Date of Travel: April 6, 2011)
I-3	Request for Vehicle/Trip Ticket dated April 11, 2011
I-4	Request for Vehicle/Trip Ticket dated April 13, 2011
I-5	Request for Vehicle/Trip Ticket dated April 15, 2011
I-6	Request for Vehicle/Trip Ticket dated April 19, 2011
I-7	Request for Vehicle/Trip Ticket dated April 19, 2011
I-8	Request for Vehicle/Trip Ticket dated April 25, 2011
I-9	Request for Vehicle/Trip Ticket dated April 26, 2011
I-10	Request for Vehicle/Trip Ticket dated April 28, 2011
I-11	Request for Vehicle/Trip Ticket dated April 29, 2011
T	Letter dated April 20, 2011 addressed to the Land Bank of the Philippines
HH	Certification dated April 20, 2011
SB-16-CRM-0836	
J	Request for Vehicle/Trip Ticket dated May 2, 2011
J-2	Request for Vehicle/Trip Ticket dated May 3, 2011
J-3	Request for Vehicle/Trip Ticket dated May 4, 2011
J-4	Request for Vehicle/Trip Ticket dated May 5, 2011
J-5	Request for Vehicle/Trip Ticket dated May 6, 2011
J-6	Request for Vehicle/Trip Ticket dated May 9, 2011
J-7	Request for Vehicle/Trip Ticket dated May 10, 2011
J-8	Request for Vehicle/Trip Ticket dated May 16, 2011
J-9	Request for Vehicle/Trip Ticket dated May 18, 2011
J-10	Request for Vehicle/Trip Ticket dated May 20, 2011
J-11	Request for Vehicle/Trip Ticket dated May 23, 2011
J-12	Request for Vehicle/Trip Ticket dated May 25, 2011
J-13	Request for Vehicle/Trip Ticket dated May 30, 2011
J-14	Request for Vehicle/Trip Ticket dated May 31, 2011
U	Letter dated May 20, 2011 addressed to the Land Bank of the Philippines
II	Certification dated May 20, 2011
SB-16-CRM-0837	
K	Request for Vehicle/Trip Ticket dated June 1, 2011
K-2	Request for Vehicle/Trip Ticket dated June 1, 2011
K-3	Request for Vehicle/Trip Ticket dated June 6, 2011
K-4	Request for Vehicle/Trip Ticket dated June 7, 2011
K-5	Request for Vehicle/Trip Ticket dated June 8, 2011
K-6	Request for Vehicle/Trip Ticket dated June 9, 2011
K-8	Request for Vehicle/Trip Ticket dated June 13, 2011
K-9	Request for Vehicle/Trip Ticket dated June 14, 2011
K-10	Request for Vehicle/Trip Ticket dated June 15, 2011



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K-11	Request for Vehicle/Trip Ticket dated June 16, 2011
K-12	Request for Vehicle/Trip Ticket dated June 21, 2011
K-13	Request for Vehicle/Trip Ticket dated June 22, 2011
K-14	Undated Request for Vehicle/Trip Ticket (Date of Travel: June 23, 2011)
K-15	Request for Vehicle/Trip Ticket dated June 24, 2011
K-16	Request for Vehicle/Trip Ticket dated June 27, 2011
K-17	Request for Vehicle/Trip Ticket dated June 28, 2011
K-18	Request for Vehicle/Trip Ticket dated June 29, 2011
K-19	Request for Vehicle/Trip Ticket dated June 30, 2011
V	Letter dated June 22, 2011 addressed to the Land Bank of the Philippines
JJ	Certification dated June 22, 2011
SB-16-CRM-0838	
L	Request for Vehicle/Trip Ticket dated July 1, 2011
L-2	Request for Vehicle/Trip Ticket dated July 4, 2011
L-3	Request for Vehicle/Trip Ticket dated July 5, 2011
L-4	Request for Vehicle/Trip Ticket dated July 6, 2011
L-5	Request for Vehicle/Trip Ticket dated July 7, 2011
L-6	Request for Vehicle/Trip Ticket dated July 8, 2011
L-7	Request for Vehicle/Trip Ticket dated July 11, 2011
L-8	Request for Vehicle/Trip Ticket dated July 12, 2011
L-10	Request for Vehicle/Trip Ticket dated July 14, 2011
L-11	Request for Vehicle/Trip Ticket dated July 15, 2011
L-12	Request for Vehicle/Trip Ticket dated July 18, 2011
L-13	Request for Vehicle/Trip Ticket dated July 19, 2011
L-14	Request for Vehicle/Trip Ticket dated July 20, 2011
L-15	Request for Vehicle/Trip Ticket dated July 21, 2011
L-16	Request for Vehicle/Trip Ticket dated July 22, 2011
W	Letter dated July 21, 2011 addressed to the Land Bank of the Philippines
KK	Certification dated July 21, 2011
SB-16-CRM-0839	
M	Request for Vehicle/Trip Ticket dated August 1, 2011
M-2	Request for Vehicle/Trip Ticket dated August 2, 2011
M-3	Request for Vehicle/Trip Ticket dated August 3, 2011
M-4	Request for Vehicle/Trip Ticket dated August 4, 2011
M-5	Request for Vehicle/Trip Ticket dated August 5, 2011
M-6	Request for Vehicle/Trip Ticket dated August 9, 2011
M-7	Request for Vehicle/Trip Ticket dated August 10, 2011
M-8	Request for Vehicle/Trip Ticket dated August 11, 2011
M-9	Request for Vehicle/Trip Ticket dated August 12, 2011
M-10	Request for Vehicle/Trip Ticket dated August 15, 2011
M-11	Request for Vehicle/Trip Ticket dated August 17, 2011
M-12	Request for Vehicle/Trip Ticket dated August 18, 2011
M-13	Request for Vehicle/Trip Ticket dated August 19, 2011
M-14	Request for Vehicle/Trip Ticket dated August 22, 2011
M-15	Request for Vehicle/Trip Ticket dated August 23, 2011

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X	Letter dated August 22, 2011 addressed to the Land Bank of the Philippines
LL	Certification dated August 22, 2011
SB-16-CRM-0840	
N-9	Request for Vehicle/Trip Ticket dated September 20, 2011
N-10	Request for Vehicle/Trip Ticket dated September 21, 2011
N-11	Request for Vehicle/Trip Ticket dated September 23, 2011
N-12	Request for Vehicle/Trip Ticket dated September 26, 2011
N-13	Request for Vehicle/Trip Ticket dated September 27, 2011
N-14	Request for Vehicle/Trip Ticket dated September 28, 2011
N-15	Request for Vehicle/Trip Ticket dated September 29, 2011
N-16	Request for Vehicle/Trip Ticket dated September 30, 2011
Y	Letter dated September 22, 2011 addressed to the Land Bank of the Philippines
MM	Certification dated September 23, 2011

The Court denied the accused' *Motion for Leave to File Demurrer to Evidence*.⁵⁷ The accused did not file a Demurrer to Evidence without leave of court.⁵⁸

EVIDENCE FOR THE DEFENSE

The defense presented as its witnesses accused **Thelma N. Rupa**,⁵⁹ **Marcelina T. Carbonel**⁶⁰ and **Veredigno P. Atienza**.⁶¹

In her *Judicial Affidavit* dated February 2, 2018, accused **Thelma N. Rupa** identified certain documents⁶² and declared:

1. She has been a resident of 7441 B. Bernardino St., Guadalupe Viejo, Makati City, since 1977.⁶³
2. Prior to her retirement, she held the position of Department Manager III of the Philippine Retirement Authority (PRA).⁶⁴

⁵⁷ Resolution dated January 3, 2018; Record, Vol. 3, pp. 250-251

⁵⁸ *Manifestation* dated January 17, 2018; Record, Vol. 3, pp. 254-255

⁵⁹ TSN, February 6, 2018; *Judicial Affidavit of Thelma N. Rupa* dated February 2, 2018 (Record, Vol. 3, pp. 257-421)

⁶⁰ TSN, February 21, 2018; *Judicial Affidavit of Marcelina T. Carbonel* dated February 14, 2018 (Record, Vol. 3, pp. 426-432)

⁶¹ TSN, February 28, 2018; *Judicial Affidavit of Veredigno P. Atienza* dated February 14, 2018 (Record, Vol. 3, pp. 440-447)

⁶² Exhibits 1-32

⁶³ *Judicial Affidavit of Thelma N. Rupa* dated February 2, 2018, p. 2 (Record, Vol. 3, p. 258)

⁶⁴ *Ibid.*

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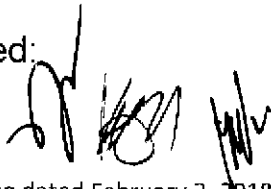
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3. She was the OIC of Admin and Finance of the PRA from November 2010 to April 27, 2011. She was appointed as Department Manager of Admin and Finance on April 28, 2011.⁶⁵
4. As Department Manager of Admin and Finance, she approved, among others, requests for the use of vehicles, subject to the recommendation of the Division Chief of Admin.⁶⁶
5. The Department Managers of PRA are accountable for the vehicles assigned to their respective departments.⁶⁷
6. The vehicle assigned to her department was the Toyota Revo with Plate No. SGK-551. It may be used by the personnel of her department, or by personnel of other departments, in case the vehicles assigned to them were unavailable.⁶⁸
7. Before the assigned vehicle may be used, a Request for Vehicle/Trip Ticket must be filed with the Admin Division for recommendation, and thereafter, approval of the Department Manager of Admin and Finance.⁶⁹
8. She was among the PRA officials who received the RATA.
9. Prior to the issuance of the Audit Observation Memorandum dated October 28, 2011, the PRA had no written policy with regard to the use of PRA's vehicles and the claim for the transportation allowance.⁷⁰
10. Pursuant to the recommendation in the Audit Observation Memorandum, she refunded ₱64,125.00 out of the ₱115,000.00 she received. She then issued a Memorandum addressed to the Finance Payroll Section, requesting the deduction of ₱250.00 each time the vehicle was used, effective June 2012.⁷¹
11. The amount disallowed in the Notice of Disallowance was ₱115,000.00. She paid only ₱64,125.00 because GM Atienza, in his capacity as approving officer, paid the balance of ₱51,000.00.⁷²

She further testified:



⁶⁵ *Judicial Affidavit of Thelma N. Rupa* dated February 2, 2018, p. 4 (Record, Vol. 4, p. 260)

⁶⁶ *Judicial Affidavit of Thelma N. Rupa* dated February 2, 2018, pp. 4-5 (Record, Vol. 4, p. 260-261)

⁶⁷ *Judicial Affidavit of Thelma N. Rupa* dated February 2, 2018, p. 5 (Record, Vol. 4, p. 261)

⁶⁸ *Ibid.*

⁶⁹ *Ibid.*

⁷⁰ *Judicial Affidavit of Thelma N. Rupa* dated February 2, 2018, pp. 35-36 (Record, Vol. 4, pp. 291-292)

⁷¹ *Judicial Affidavit of Thelma N. Rupa* dated February 2, 2018, p. 36 (Record, Vol. 4, p. 292)

⁷² *Judicial Affidavit of Thelma N. Rupa* dated February 2, 2018, p. 42 (Record, Vol. 4, p. 298)

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1. She was not aware of AOM 2006-03 wherein it was recommended that the rates for the RATA be adjusted; the excess RATA be refunded; and the transportation allowance not be given to officers who use government vehicles on a regular basis.⁷³
2. PRA officers and employees can use PRA's vehicles as long as a trip ticket is submitted, and the same is approved. Prior to that, the Manager of the department to which the vehicle was assigned must endorse the vehicle to be used.⁷⁴
3. Vehicles were issued to her in her official capacity, meaning that the vehicles were assigned to her department for the use of its officials and employees, and not for her personal use.⁷⁵
4. The trips to Rockwell were official trips. Some retirees who lived in Rockwell did not want to go to the PRA office to discuss their problems so she went to meet them in Rockwell. Some officers of other companies also requested to meet in Rockwell because it was an accessible location.⁷⁶
5. Indicating in the trip ticket the name of the person she was meeting was not required. Only the place and time are indicated.⁷⁷
6. Meeting retirees was not part of her official functions as Department Manager. However, the General Manager verbally authorized her to meet with retirees because the retirees were used to telling her their problems and concerns.⁷⁸
7. The trip tickets were submitted to the Division Chief of the Administrative Division. Said Division Chief reported to her.⁷⁹

In her *Judicial Affidavit* dated February 14, 2018, **Marcelina T. Carbonel**, Administrative Officer V of the PRA, declared:

1. The accused was formerly her immediate superior.⁸⁰



⁷³ TSN, February 6, 2018, pp. 30-31

⁷⁴ TSN, February 6, 2018, pp. 31-32

⁷⁵ TSN, February 6, 2018, p. 38

⁷⁶ TSN, February 6, 2018, pp. 43-44

⁷⁷ TSN, February 6, 2018, p. 45

⁷⁸ TSN, February 6, 2018, pp. 52-53

⁷⁹ TSN, February 6, 2018, p. 55

⁸⁰ *Judicial Affidavit of Marcelina T. Carbonel* dated February 14, 2018, p. 3 (Record, Vol. 3, p. 428)

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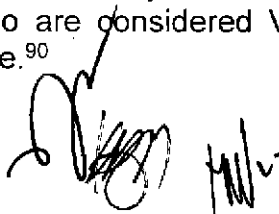
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2. The policy with regard to the use of PRA's vehicles was laid down in Office Order No. PRA-ANF-2010-08-018 dated August 13, 2010, Series of 2010. (Exhibit 32).⁸¹
3. All officers and staff of the Admin and Finance Department may, upon request, use the Toyota Revo with Plate No. SGK-551 for official purposes.⁸²

She further testified:

1. Office Order No. PRA-ANF-2010-08-018 does not pertain to the claim of transportation allowance.⁸³
2. She does not know the policy for the payment of the transportation allowance because the same is under the Finance Division.⁸⁴
3. PRA's vehicles may be used only for official purposes, such as those pertaining to PRA transactions, meetings, conferences, or messengerial purposes.⁸⁵
4. PRA's vehicles may not be used for personal use. They cannot be used by PRA officials to travel from home to office and vice versa.⁸⁶
5. No supporting documents are attached to the trip tickets.⁸⁷
6. The name of the client or prospective client to be met by the PRA official or employee is sometimes indicated, and at other times, not indicated.⁸⁸
7. In recommending the approval of a trip ticket, she has no way to verify the truth of what was stated therein.⁸⁹
8. It is sometimes necessary to meet clients outside the office when those who are considered VIPs request to be briefed outside the office.⁹⁰



⁸¹ Judicial Affidavit of Marcelina T. Carbonel dated February 14, 2018, p. 4 (Record, Vol. 3, p. 429)

⁸² *Ibid.*

⁸³ TSN, February 21, 2018, p. 13

⁸⁴ TSN, February 21, 2018, p. 15

⁸⁵ TSN, February 21, 2018, p. 33

⁸⁶ TSN, February 21, 2018, pp. 20-21

⁸⁷ TSN, February 21, 2018, p. 23

⁸⁸ TSN, February 21, 2018, p. 34

⁸⁹ TSN, February 21, 2018, p. 23

⁹⁰ TSN, February 21, 2018, p. 29

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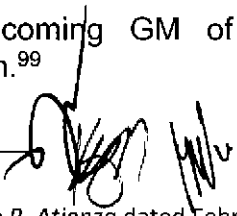
9. She does not know of any instance when the client asked to be briefed at around 5:00 or 6:00 A.M.⁹¹

In his *Judicial Affidavit* dated February 14, 2018, **Veredigno P. Atienza**, then GM, CEO and Vice Chairman of PRA, declared:

1. He held office in the PRA from September 20, 2010 to June 8, 2015.⁹²
2. Initially, PRA officials were entitled to the RATA, and at the same time, a vehicle, a driver, and gas. Later, officials who received the RATA were no longer allowed to avail of the vehicle, driver and gas.⁹³
3. Before he became GM, officials were allowed to avail of both the RATA, and the use of the vehicle. He merely continued the established practice in the PRA.⁹⁴
4. The PRA is essentially a marketing company. Although an official may hold a position such as Head of Admin and Finance, said official may meet a retiree after office hours. Officials may also be allowed to meet retirees towards the end of the day, and near their place of residence to avoid traffic.⁹⁵
5. In response to the notices of suspension, and of disallowance, issued by the COA, he gave his explanation, and requested for the waiver of the audit observation.⁹⁶
6. He later wrote to the Ombudsman several times (Exhibits 24, 24-A to 24-C), complaining about the abuse of authority on the part of the COA.⁹⁷
7. When he realized the futility of his appeal, he settled his liability.⁹⁸

He further testified:

1. Prior to becoming GM of the PRA, he was a private businessman.⁹⁹


⁹¹ TSN, February 21, 2018, p. 30

⁹² *Judicial Affidavit of Veredigno P. Atienza* dated February 14, 2018, p. 2 (Record, Vol. 3, p. 441)

⁹³ *Judicial Affidavit of Veredigno P. Atienza* dated February 14, 2018, p. 3 (Record, Vol. 3, p. 442)

⁹⁴ *Ibid.*

⁹⁵ *Judicial Affidavit of Veredigno P. Atienza* dated February 14, 2018, p. 4 (Record, Vol. 3, p. 443)

⁹⁶ *Judicial Affidavit of Veredigno P. Atienza* dated February 14, 2018, pp. 4-5 (Record, Vol. 3, pp. 443-444)

⁹⁷ *Judicial Affidavit of Veredigno P. Atienza* dated February 14, 2018, p. 5 (Record, Vol. 3, p. 444)

⁹⁸ *Judicial Affidavit of Veredigno P. Atienza* dated February 14, 2018, p. 6 (Record, Vol. 3, p. 445)

⁹⁹ TSN, February 28, 2018, p. 8

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2. DGM Lingat and the accused used PRA vehicles to travel from home to office, and vice versa, until the COA issued the AOM.¹⁰⁰
3. He has not yet seen COA's Decision No. 2014-006, wherein it was stated that the former GM received AOM No. 2006-03.¹⁰¹
4. Had he known about the May 18, 2006 issuance, he would not have continued the practice of using PRA vehicles and collecting the transportation allowance.¹⁰²
5. When he was informed about the rule on the use of vehicles and the claim for transportation allowance, he asked the Resident COA Auditor to provide him with the source material.¹⁰³
6. The Resident COA Auditor did not provide him with the requested source of the rule.¹⁰⁴
7. He informed the other PRA officials of the rule on the transportation allowance soon after he was informed that officials who received the transportation allowance were not supposed to be assigned vehicles. However, he did not immediately implement COA's advice.¹⁰⁵
8. When the other employees asked him what they were supposed to do, he told them that he does not know because he himself was confused.¹⁰⁶
9. They stopped the practice of using PRA vehicles and receiving the transportation allowance after they received a notice of suspension.¹⁰⁷

The testimony of **Jacqueline Z. Elic**, Records Officer II of the Philippine Retirement Authority, was dispensed with after the parties stipulated as follows:¹⁰⁸

1. She is the current Records Officer II of the Philippine Retirement Authority;
2. She can identify and/or authenticate PRA Request for Vehicle Trip Ticket pertaining to one Hyundai Starex with Plate No. YEX-

¹⁰⁰ TSN, February 28, 2018, p. 10

¹⁰¹ TSN, February 28, 2018, p. 12

¹⁰² TSN, February 28, 2018, p. 13

¹⁰³ TSN, February 28, 2018, p. 20

¹⁰⁴ *Ibid.*

¹⁰⁵ TSN, February 28, 2018, pp. 32-33

¹⁰⁶ TSN, February 28, 2018, p. 34

¹⁰⁷ TSN, February 28, 2018, p. 36

¹⁰⁸ Order dated April 12, 2018; Record, Vol. 4, p. 12



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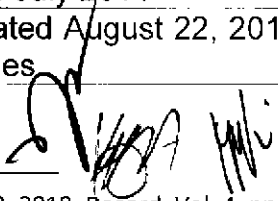
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140 and driver Amancio C. Acim, Jr. covering the period from September 30, 2010 up to July 28, 2011;

- 3. PRA Office Order dated August 13, 2010 marked as Exhibit "32" is a certified photocopy of the original on file in the office of the Philippine Retirement Authority.

The following documentary exhibits offered by the accused were admitted in evidence:¹⁰⁹

Exhibit	Document
1	Letter dated November 19, 2010 addressed to the Land Bank of the Philippines
1-A	Schedule of Representation and Transportation Allowances for the Month of November 2010
2	Letter dated November 21, 2010 addressed to the Land Bank of the Philippines
2-A	Schedule of Representation and Transportation Allowances for the Month of December 2010
3	Letter dated January 21, 2011 addressed to the Land Bank of the Philippines
3-A	Schedule of Representation and Transportation Allowances for the Month of January 2011
4	Letter dated March 22, 2011 addressed to the Land Bank of the Philippines
4-A	Schedule of Representation and Transportation Allowances for the Month of March 2011
5	Letter dated April 20, 2011 addressed to the Land Bank of the Philippines
5-A	Schedule of Representation and Transportation Allowances for the Month of April 2011
6	Letter dated May 20, 2011 addressed to the Land Bank of the Philippines
6-A	Schedule of Representation and Transportation allowances for the Month of May 2011
7	Letter dated June 22, 2011 addressed to the Land Bank of the Philippines
7-A	Schedule of Representation and Transportation Allowances for the Month of June 2011
8	Letter dated July 21, 2011 addressed to the Land Bank of the Philippines
8-A	Schedule of Representation and Transportation Allowances for the Month of July 2011
9	Letter dated August 22, 2011 addressed to the Land Bank of the Philippines



¹⁰⁹ Resolution dated August 28, 2018; Record, Vol. 4, pp. 206-207

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9-A	Schedule of Representation and Transportation Allowances for the Month of August 2011
10	Letter dated September 22, 2011 addressed to the Land Bank of the Philippines
10-A	Schedule of Representation and Transportation Allowances for the Month of September 2011
12	Request for Vehicle/Trip Ticket dated January 5, 2010
13	Request for Vehicle/Trip Ticket dated September 2, 2010
13-B	Request for Vehicle/Trip Ticket dated September 3, 2010
13-C	Request for Vehicle/Trip Ticket dated September 6, 2010
13-D	Request for Vehicle/Trip Ticket dated September 7, 2010 (Date of Travel: September 7, 2010)
13-E	Request for Vehicle/Trip Ticket dated September 7, 2010 (Date of Travel: September 8, 2010)
13-F	Request for Vehicle/Trip Ticket dated September 8, 2010
13-G	Request for Vehicle/Trip Ticket dated September 13, 2010
13-H	Request for Vehicle/Trip Ticket dated September 15, 2010
13-I	Request for Vehicle/Trip Ticket dated September 16, 2010
13-J	Request for Vehicle/Trip Ticket dated September 30, 2010
14	Request for Vehicle/Trip Ticket dated October 1, 2010
14-B	Request for Vehicle/Trip Ticket dated October 4, 2010 (Date of Travel: October 4, 2010)
14-C	Request for Vehicle/Trip Ticket dated October 4, 2010 (Date of Travel: October 5, 2010)
14-D	Request for Vehicle/Trip Ticket dated October 6, 2010
14-E	Request for Vehicle/Trip Ticket dated October 11, 2010
14-F	Request for Vehicle/Trip Ticket dated October 12, 2010
14-G	Request for Vehicle/Trip Ticket dated October 13, 2010
14-H	Request for Vehicle/Trip Ticket dated October 14, 2010
14-i	Request for Vehicle/Trip Ticket dated October 15, 2010
14-j	Request for Vehicle/Trip Ticket dated October 18, 2010
14-k	Request for Vehicle/Trip Ticket dated October 19, 2010
14-l	Request for Vehicle/Trip Ticket dated October 20, 2010
14-M	Request for Vehicle/Trip Ticket dated October 26, 2010
14-N	Request for Vehicle/Trip Ticket dated October 27, 2010
15	Request for Vehicle/Trip Ticket dated November 3, 2010
15-B	Request for Vehicle/Trip Ticket dated November 8, 2010
15-C	Request for Vehicle/Trip Ticket dated November 9, 2010
15-D	Request for Vehicle/Trip Ticket dated November 9, 2010 ¹¹⁰
15-E	Request for Vehicle/Trip Ticket dated November 10, 2010
15-F	Request for Vehicle/Trip Ticket dated November 15, 2010
15-G	Request for Vehicle/Trip Ticket dated November 17, 2010
15-H	Request for Vehicle/Trip Ticket dated November 18, 2010
15-I	Request for Vehicle/Trip Ticket dated November 22, 2010
15-J	Request for Vehicle/Trip Ticket dated November 23, 2010
15-K	Request for Vehicle/Trip Ticket dated November 24, 2010

¹¹⁰ Copy of Exhibit 15-C

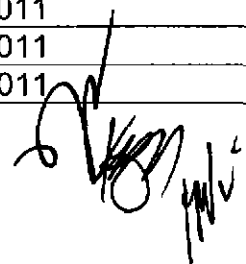
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15-L	Request for Vehicle/Trip Ticket dated November 25, 2010
15-M	Request for Vehicle/Trip Ticket dated November 26, 2010
15-N	Request for Vehicle/Trip Ticket dated November 30, 2010
16	Request for Vehicle/Trip Ticket dated December 1, 2010
16-B	Request for Vehicle/Trip Ticket dated December 2, 2010
16-C	Request for Vehicle/Trip Ticket dated December 6, 2010
16-E	Request for Vehicle/Trip Ticket dated December 8, 2010
16-F	Request for Vehicle/Trip Ticket dated December 9, 2010
16-G	Request for Vehicle/Trip Ticket dated December 10, 2010
16-H	Request for Vehicle/Trip Ticket dated December 13, 2010
16-I	Request for Vehicle/Trip Ticket dated December 14, 2010
16-J	Request for Vehicle/Trip Ticket dated December 15, 2010
16-L	Request for Vehicle/Trip Ticket dated December 17, 2010
16-M	Request for Vehicle/Trip Ticket dated December 21, 2010
16-N	Request for Vehicle/Trip Ticket dated December 23, 2010
16-O	Request for Vehicle/Trip Ticket dated December 30, 2010
17	Request for Vehicle/Trip Ticket dated January 3, 2011
17-B	Request for Vehicle/Trip Ticket dated January 4, 2011
17-C	Request for Vehicle/Trip Ticket dated January 6, 2011
17-D	Request for Vehicle/Trip Ticket dated January 7, 2011
17-E	Request for Vehicle/Trip Ticket dated January 9, 2011
17-F	Request for Vehicle/Trip Ticket dated January 10, 2011
17-G	Request for Vehicle/Trip Ticket dated January 11, 2011
17-H	Request for Vehicle/Trip Ticket dated January 12, 2011
17-I	Request for Vehicle/Trip Ticket dated January 13, 2011
17-K	Request for Vehicle/Trip Ticket dated January 17, 2011
17-L	Request for Vehicle/Trip Ticket dated January 18, 2011
17-M	Request for Vehicle/Trip Ticket dated January 19, 2011
17-N	Request for Vehicle/Trip Ticket dated January 20, 2011
17-O	Request for Vehicle/Trip Ticket dated January 24, 2011
17-P	Request for Vehicle/Trip Ticket dated January 25, 2011
17-Q	Request for Vehicle/Trip Ticket dated January 26, 2011
17-R	Request for Vehicle/Trip Ticket dated January 27, 2011
17-S	Request for Vehicle/Trip Ticket dated January 28, 2011
18	Request for Vehicle/Trip Ticket dated February 1, 2011
18-B	Request for Vehicle/Trip Ticket dated February 2, 2011
18-C	Request for Vehicle/Trip Ticket dated February 4, 2011
19	Request for Vehicle/Trip Ticket dated April 28, 2011
19-B	Request for Vehicle/Trip Ticket dated April 29, 2011
20	Request for Vehicle/Trip Ticket dated May 10, 2011
20-A	Request for Vehicle/Trip Ticket dated May 11, 2011
20-B	Request for Vehicle/Trip Ticket dated May 13, 2011
20-C	Request for Vehicle/Trip Ticket dated May 10, 2011
20-D	Request for Vehicle/Trip Ticket dated May 18, 2011
20-E	Request for Vehicle/Trip Ticket dated May 24, 2011
21	Request for Vehicle/Trip Ticket dated July 18, 2011
21-B	Request for Vehicle/Trip Ticket dated July 20, 2011
21-C	Request for Vehicle/Trip Ticket dated July 28, 2011



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21-D	Request for Vehicle/Trip Ticket dated July 29, 2011
24	Letter dated September 18, 2012 of Veredigno P. Atienza
24-A	Letter dated October 29, 2012 of Veredigno P. Atienza
24-B	Letter dated November 7, 2012 of Veredigno P. Atienza
24-C	Letter dated November 19, 2012 of Veredigno P. Atienza
32	Philippine Retirement Authority Office Order No. PRA-ANF-2010-08-018 dated August 13, 2010, Series of 2010

THE FINDINGS OF FACT

At the time material to the present cases, the accused was the Manager¹¹¹ of the Administrative and Finance Services Department (Admin & Finance Department) of the Philippine Retirement Authority (PRA).

The Request for Vehicle/Trip Tickets for November¹¹² and December 2010,¹¹³ and for January,¹¹⁴ and March to September 2011,¹¹⁵ show that on different dates, the accused used the Toyota Revo with Plate No. SGK-551.¹¹⁶ Said vehicle was assigned to the Admin & Finance Department of the PRA.¹¹⁷ Among the places wherein the accused used the Toyota Revo assigned to the Admin & Finance Department was "Rockwell." According to witness Ernel P. Villareal, the driver assigned to the vehicle,¹¹⁸ he fetched the accused from her residence and drove her to the PRA office in the morning, and drove her from the PRA office, back to her residence in the afternoon.¹¹⁹ He indicated the place as "Rockwell" in the trip tickets because he did not know the accused' actual address, and the nearest landmark was Rockwell.¹²⁰

¹¹¹ Officer-in-Charge in November 2010 to April 27, 2011, Department Manager II from April 28, 2011 to September 2011 (Exhibit B, p. 2); *Judicial Affidavit of Thelma N. Rupa* dated February 2, 2018, p. 4 (Record, Vol. 4, p. 260)

¹¹² SB-16-CRM-0831; Exhibit E

¹¹³ SB-16-CRM-0832; Exhibits F and F-2

¹¹⁴ SB-16-CRM-0833; Exhibits G, G-2 to G-8

¹¹⁵ SB-16-CRM-0834, Exhibits H, H-2 to H-10 (March); SB-16-CRM-0835, I, I-2 to I-11 (April); SB-16-CRM-0836, J, J-2 to J-14 (May); SB-16-CRM-0837, K, K-2 to K-6, K-8 to K-19 (June); SB-16-CRM-0838, L, L-2 to L-8, L-10 to L-16 (July); SB-16-CRM-0839, M, M-2 to M-15 (August); and SB-16-CRM-0840, N-9 to N-16 (September)

¹¹⁶ Except on March 9, 11 and 16, 2011, when she used the Toyota Revo with Plate No. SFX-490

¹¹⁷ Philippine Retirement Authority Office Order No. PRA-ANF-2010-08-018 dated August 13, 2010 (Exhibit 32)

¹¹⁸ *Ibid.*

¹¹⁹ *Judicial Affidavit* dated April 25, 2017, pp. 3-4 (Record, Vol. 1, pp. 444-445)

¹²⁰ *Judicial Affidavit* dated April 25, 2017, pp. 21-22 (Record, Vol. 1, pp. 462-463)

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PRA officials entitled to the Transportation Allowance were required to submit the subject Certifications to claim said allowance.¹²¹ The accused signed and submitted the Certification dated November 22, 2010,¹²² which reads:

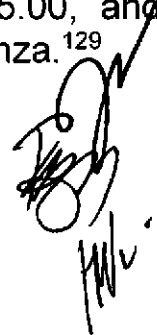
CERTIFICATION

This is to certify that the representation and transportation allowance claimed by the undersigned for the month of NOVEMBER 2010 was spent in the performance of his/her official functions. This is to certify further that no government vehicle was issued to the undersigned by the Philippine Retirement Authority and that trips from home to office and/or vice versa were not included in this claim.

The Certifications for December 2010,¹²³ and for January,¹²⁴ and March to September 2011¹²⁵ are similarly worded, except for the month and year indicated.

The accused was able to claim in full her Transportation Allowance for November and December 2010, and for January, and March to September 2011.¹²⁶

Subsequently, in Audit Observation Memorandum No. 110-002 dated October 28, 2011,¹²⁷ it was found that certain PRA officials received the Transportation Allowance, and at the same time, used vehicles owned by the PRA, in contravention of the pertinent provisions of the General Appropriations Acts (GAA) of 2010 and 2011. The Transportation Allowance received by the accused in 2010 to 2012, in the total amount of ₱115,000.00, was then disallowed in the Notice of Disallowance No. 2012 (10,11,12) – 01 dated October 1, 2012.¹²⁸ The accused eventually refunded the amount of ₱64,125.00, and the balance of the disallowed amount was paid by GM Atienza.¹²⁹



¹²¹ *Judicial Affidavit* dated July 21, 2017, p. 3 (Record Vol. 2, p. 325)

¹²² Exhibit DD (SB-16-CRM-0831)

¹²³ Exhibit EE (SB-16-CRM-0832)

¹²⁴ Exhibit FF (SB-16-CRM-0833)

¹²⁵ Exhibits GG to MM (SB-16-CRM-0834 to 0840)

¹²⁶ Exhibits P to Y

¹²⁷ Exhibit AA

¹²⁸ Exhibit CC

¹²⁹ *Judicial Affidavit of Thelma N. Rupa* dated February 2, 2018, p. 42 (Record, Vol. 4, p. 298)

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DISCUSSION

Art. 171, par. 4 of the Revised Penal Code reads:

Art. 171. Falsification by public officer, employee; or notary or ecclesiastical minister. – The penalty of *prisión 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

4. Making untruthful statements in a narration of facts;

x x x

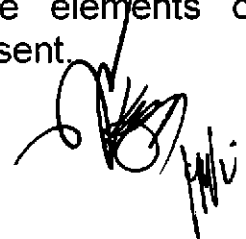
The elements of Falsification under the aforementioned provision are as follows:¹³⁰

- (1) The offender makes in a public document untruthful statements in a narration of facts;
- (2) He has a legal obligation to disclose the truth of the facts narrated by him; and
- (3) The facts narrated by him are absolutely false.

The prosecution must likewise prove that the public officer or employee had taken advantage of his official position in making the falsification. The offender is considered to have taken advantage of his official position when (1) he has the duty to make or prepare or otherwise to intervene in the preparation of a document; or (2) he has the official custody of the document which he falsifies.

The prosecution proved that the accused took advantage of her official position when she signed the subject Certifications. The submission of said Certifications was necessary for claiming the accused' Transportation Allowance, which she was authorized to receive by reason of her official position as the Manager of the Admin & Finance Department of the PRA. She would not have signed said Certifications if not for her official position.

The Court will now determine whether the elements of Falsification under Art. 171, par. 4 of the RPC are present.



¹³⁰ People v. Sandiganbayan, G.R. No. 197953, August 5, 2015

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Second element

The second element is present if the accused has the legal obligation to disclose the truth of the facts narrated by him or her. "Legal obligation" means that there is a law requiring the disclosure of the truth of the facts narrated.¹³¹

To determine if the accused had the legal obligation to disclose the truth of the facts she narrated in the subject Certifications, a discussion on the conditions for the payment of the Representation and Transportation Allowances (RATA) is in order.

Sections 47 and 51 of the General Appropriations Acts of 2010¹³² and 2011,¹³³ respectively, provide for RATA. To wit:

GAA of 2010

Sec. 47. Representation and Transportation Allowances. The following officials of National Government Agencies, while in the actual performance of their respective functions, are hereby authorized monthly commutable representation and transportation allowances payable from the programmed appropriations provided for their respective offices at rates indicated below, which shall apply to each type of allowance at:

- (a) P11,000 for Department Secretaries;
- (b) P8,700 for Department Undersecretaries;
- (c) P7,800 for Department Assistant Secretaries;
- (d) P7,000 for Bureau Directors and Department Regional Directors;
- (e) P6,500 for Assistant Bureau Directors, Department Assistant Regional Directors, Bureau Regional Directors, and Department Service Chiefs;
- (f) P5,500 for Assistant Bureau Regional Directors; and
- (g) P4,000 for Chief of Divisions, identified as such in the Personal Services Itemization and Plantilla of Personnel

The determination of those that are of equivalent ranks with the above cited officials in the government shall be made by the DBM.

The transportation allowance herein authorized shall not be granted to officials who are assigned or presently use government motor transportation. Unless otherwise provided by law, no amount appropriated in this Act shall be used to pay representation or

¹³¹ *Galeos v. People*, G.R. Nos. 174730-37, 174845-52, February 9, 2011

¹³² Republic Act No. 9970

¹³³ Republic Act No. 10147

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transportation allowances, whether commutable or reimbursable, which exceed the rates authorized under this section. Previous administrative authorizations inconsistent with the rates and conditions specified herein shall no longer be valid and payment shall not be allowed.

X X X

GAA of 2011

Sec. 51. Representation and Transportation Allowances. The following officials of national government agencies, while in the actual performance of their respective functions, are hereby authorized monthly commutable Representation and Transportation Allowances payable from the programmed appropriations provided for their respective offices at rates indicated below, which shall apply to each type of allowance at:

- (a) P11,000 for Department Secretaries;
- (b) P8,700 for Department Undersecretaries;
- (c) P7,800 for Department Assistant Secretaries;
- (d) P7,000 for Bureau Directors and Department Regional Directors;
- (e) P6,500 for Assistant Bureau Directors, Department Assistant Regional Directors, Bureau Regional Directors, and Department Service Chiefs;
- (f) P5,500 for Assistant Bureau Regional Directors; and
- (g) P4,000 for Chief of Divisions, identified as such in the Personal Services Itemization and Plantilla of Personnel.

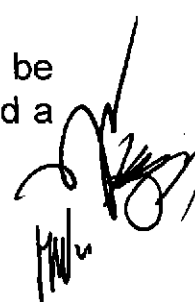
The determination of those that are of equivalent ranks with the above cited officials in the government shall be made by the DBM.

The transportation allowance herein authorized shall not be granted to officials who are assigned or presently use government motor transportation. Unless otherwise provided by law, no amount appropriated in this Act shall be used to pay representation or transportation allowances, whether commutable or reimbursable, which exceed the rates authorized under this section. Previous administrative authorizations inconsistent with the rates and conditions specified herein shall no longer be valid and payment shall not be allowed.

X X X

(underscoring supplied)

From the aforequoted provisions, it can be gathered that to be entitled to the monthly commutable RATA, an official must (1) hold a



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position included in the enumeration, or that with a rank equivalent to any of those enumerated; and (2) actually perform the functions of such position. Furthermore, particular to the Transportation Allowance, the official must not have been assigned, or must not have used, government motor transportation.

On the other hand, under Department of Budget and Management *National Compensation Circular (NCC) No. 67* dated January 1, 1992,¹³⁴ when certain officials who receive the RATA are on full-time detail with another organizational unit of the same agency, or special project for one (1) full calendar month or more, such officials shall no longer be authorized to continue to collect the RATA, except when the duties and responsibilities they perform are comparable with those of their regular positions. In case of the latter, they may continue to collect RATA, but only on a reimbursable basis.¹³⁵

The provisions on RATA in the GAAs of 2010 and 2011, and in NCC No. 67 do not specify the conditions for the payment of the reimbursable RATA. However, from the purpose of the grant of the RATA, *i.e.*, to defray transportation and representation expenses while in the actual performance of the duties of the positions,¹³⁶ it can be inferred that the representation or transportation expense sought to be reimbursed must have been incurred while in the actual performance of official functions.

An examination of the subject Certifications would show that the accused certified that (1) the RATA being claimed was spent in the performance of her official functions; (2) no government vehicle was issued to her by the PRA; and (3) trips from home to office and/or vice versa were not included in the claim. These statements are consistent with the requirements for claiming the reimbursable RATA, it appearing that representation or transportation expenses had already been incurred before the claim, and that expenses for trips from home to office and/or vice versa, not being expenses incurred in the performance of official functions, are excluded.

From the evidence on record,¹³⁷ it appears that the RATA claimed by the accused was the monthly commutable RATA. At the time material to the present cases, certain PRA officials received the

¹³⁴ Representation and Transportation Allowances of National Government Officials and Employees

¹³⁵ 3.3.1

¹³⁶ Joint Resolution No. 4, approved on June 17, 2009, (4) (g) (i)

¹³⁷ *Judicial Affidavit* dated July 21, 2017, p. 3 (Record Vol. 2, p. 325); TSN, September 5, 2017, p. 9

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monthly commutable RATA. They were, however, allowed to use PRA vehicles, provided that the amounts corresponding to such use were deducted from the monthly RATA they received.¹³⁸ This practice presupposes that the official regularly received Transportation Allowance in a certain amount, and that deductions pertaining to the actual use of PRA vehicles could be made from such amount.

This Court nonetheless finds that the second element of Falsification under Art. 171, par. 4 of the RPC is present, notwithstanding the fact that the subject Certifications pertaining to the reimbursable RATA were signed and submitted for the purpose of claiming the monthly commutable RATA—the conditions for the grant of two (2) kinds of RATA being different. In claiming the Transportation Allowance, regardless of whether commutable or on reimbursable basis, the official authorized to receive the same must not have been assigned, or must not have used government motor transportation. Hence, the accused, in claiming the Transportation Allowance as part of the monthly commutable RATA, still had the legal obligation to disclose the truth of the fact that the PRA did not issue to her a government vehicle.

First and third elements

This Court will discuss the first and third elements only in relation to the statement in the subject Certifications, that the PRA did not issue a government vehicle to the accused, it being the only fact the truth of which she was legally obligated to disclose, for the purpose of claiming the monthly commutable Transportation Allowance.

The first element is present if the accused made in a public document untruthful statements in a narration of facts. On the other hand, the third element is present if the facts narrated are absolutely false. This Court finds that although the first element is present, the third element is not.

Here, the accused stated in the subject Certifications that no government vehicle was issued to her by the PRA, when she very well

¹³⁸ This was allowed under Commission on Audit Circular No. 2000-005 dated October 4, 2000, which was issued to clarify the effect of Section 41 of the GAA of 2000 (R.A. No. 8760) on COA Circular No. 99-002 dated June 15, 1999. The words "assigned a government vehicle," which appeared in the GAAs of the previous years, were removed from Sec. 41 of the GAA of 2000. Thus, under said provision, an official authorized to receive the RATA may collect the Transportation Allowance even if a government vehicle was assigned to said official, as long as there was no actual use of a government vehicle.

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knew that the PRA assigned a vehicle to her department, and that she actually used said vehicle in the months covered by said Certifications.

Nonetheless, the accused cannot be convicted because the fact narrated in the subject Certifications, *i.e.*, that no government vehicle was issued to the accused, was not proved to be absolutely false.

This Court notes the Supreme Court's ruling in *Domingo v. Commission on Audit*,¹³⁹ wherein it was held that one of the instances where the transportation allowance cannot be granted to a government official is when such government official is assigned a vehicle. Furthermore, the vehicle need not be assigned to such government official specifically. The vehicle may be assigned to the office to which said government official belongs, for the official use of said office's officials and employees. *viz.*:

In the case under consideration, it must be noted that the provisions of law referred to in the General Appropriations Acts of 1988, 1989, 1990 and 1991, utilized the word "assigned" and not "used". Webster's Dictionary defines the word "assign" as "to transfer (property) to another in trust". Had legislative intent been that government officials issued an official vehicle could still collect transportation allowance if they do not actually use subject vehicle, the word "use" instead of "assign" should have been employed.

As correctly pointed out by the Solicitor General, there are two instances when transportation allowance cannot be granted to a government official, as when a government official is assigned a vehicle, and when a government official uses government transportation facilities. It is undeniable that several government vehicles were issued to the Regional Office of DSWD in Region V. That the vehicles thereat were issued not to petitioner herself, as Regional Director, but to the Regional Office itself, is of no moment. What is important and decisive is that such vehicles were intended primarily for the official use of subject office and its officials and employees. As maintained by the Solicitor General, whether or not the herein petitioner used the vehicle assigned to her office, is not an issue, as it is undeniable that she could have used the said vehicle whenever she wanted to since it was assigned to her office.

(underscoring supplied)

Similarly, the GAAs of 2010 and 2011 provide that an official who is **assigned** or who **presently uses** government motor transportation cannot be granted the Transportation Allowance. Applying the ruling

¹³⁹ G.R. No. 112371, October 7, 1998

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in the aforesaid case, the accused should not have been granted the Transportation Allowance because, first, as shown in Philippine Retirement Authority Office Order No. PRA-ANF-2010-08-018 dated August 13, 2010,¹⁴⁰ the Toyota Revo with Plate No. SGK-551 was assigned to the Admin & Finance Department for the use of its officials and employees, including the accused; and second, as shown in the Request for Vehicle/Trip Tickets for November and December 2010, and for January, and March to September 2011, the accused actually used the said vehicle.

The aforesaid Decision, however, resolved the issue of the entitlement of an official to the Transportation Allowance, and not the issue at hand, *i.e.*, whether or not herein accused committed Falsification under Art. 171, par. 4 of the RPC. This Court, in resolving such issue, must limit itself to the actual statement in the subject Certifications, the exact words of which are “[t]his is to certify further that no government vehicle was issued to the undersigned by the Philippine Retirement Authority x x x.”

The accused was required to make such certification because an official who was assigned a government vehicle could not be granted the Transportation Allowance. Although it appears that the intent of the Certifications was to prevent an official who was assigned, or who used a government vehicle, from receiving the Transportation Allowance, the wording in the Certifications did not accurately reflect the pertinent provisions of the GAAs of 2010 and 2011, and the Supreme Court’s ruling in *Domingo v. Commission on Audit*.

Absent words pertaining to the office or department to which an official belongs, the statement in the subject Certifications may be interpreted as “that no government vehicle was issued to the undersigned specifically.” For such statement to be absolutely false, it must be shown that at the time material to the present cases, the PRA issued or assigned a vehicle to the accused specifically.

The Request for Vehicle/Trip Tickets for November and December 2010, and for January, and March to September 2011, and PRA Office Order No. PRA-ANF-2010-08-018 dated August 13, 2010, taken together, establishes the fact that the Toyota Revo with Plate No. SGK-551 was issued to the Admin & Finance Department, and that the accused, as the Manager of said department, actually used said

¹⁴⁰ Exhibit 32