



REPUBLIC OF THE PHILIPPINES
Sandiganbayan
Quezon City

FIFTH DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

**CRIM. CASE Nos. SB-16-
CRM-0412**

-versus-

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

**NATIVIDAD ISABEL REVIL
MAGBALON,**
Accused.

Present:

Lagos, J., Chairperson,
Mendoza-Arcega, J., and
Corpus-Mañalac, J.

Promulgated:

May 03, 2019 Jcl

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DECISION

MENDOZA-ARCEGA, J.:

In an Information filed on June 27, 2016, Natividad Isabel Revil Magbalon was charged with violation of Section 3(e) of Republic Act No. 3019, as amended (“Anti-Graft and Corrupt Practices Act”), allegedly committed as follows:

“That on or about 30 January 2013, or sometime prior or subsequent thereto, in the Municipality of Milagros, Masbate, Philippines, and within the jurisdiction of the Honorable Court, the above-named accused, **NATIVIDAD ISABEL REVIL MAGBALON**, a public officer, being then the Municipal Mayor of Milagros, Masbate, while in the performance of her official function, committing the offense

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in relation to her office and taking advantage of her official position, acting with evident bad faith, manifest partiality or gross inexcusable negligence, did then and there, willfully, unlawfully and criminally cause undue injury to Diosdidita A. Arcenas, Municipal Social Welfare and Development Officer, by arbitrarily removing her as Chief of the Municipal Social Welfare and Development Office and by placing her on a floating status without due process, then depriving her of her monthly Representation and Transportation Allowance (RATA) amounting to EIGHT THOUSAND ONE HUNDRED SIXTY PESOS (P8,160.00) per month for the entire period of said floating status while giving unwarranted preference, benefit and advantage to Ruth Sia, who was appointed in her stead and was given the monthly RATA.

CONTRARY TO LAW.”

On July 7, 2016, the Court issued a hold-departure Order against herein accused.¹ A warrant of arrest was then issued against her on July 11, 2016.² The accused posted cash bond on July 26, 2016 for her provisional liberty.³ Arraigned on August 16, 2016 and assisted by counsel *de parte*, the accused pleaded not guilty to the charge.⁴

Preliminary conference ensued and was terminated on January 24, 2017.⁵ As can be gleaned from the Pre-trial Order dated January 24, 2017, the prosecution and the defense stipulated on the following:⁶

- a. Identity of the accused;
- b. Position of the accused as the municipal mayor of Milagros, Masbate in the year January 2013;
- c. That Diosdidita Arcenas was duly appointed MSWDO of Milagros, Masbate on October 12, 1995; and
- d. The memorandum issued, Memorandum Order No. 10-2013, designating Ruth Sia as OIC dated January 30, 2013.

¹ Records, Volume (Vol.) 1, p. 49.

² Ibid., p. 50.

³ Ibid., pp. 57-62.

⁴ Ibid., p. 69

⁵ Ibid., p. 120.

⁶ Ibid., pp. 121-126.

On January 31, 2017, the prosecution filed a Motion to Suspend Accused *Pendente Lite*⁷ which was granted by the Court in an Order⁸ dated March 15, 2017. Thereafter, trial proceeded.

EVIDENCE FOR THE PROSECUTION

The prosecution presented four (4) witnesses, namely:

1. DIOSDIDITA AMADOS ARCENAS (“Arcenas”)

Before the witness testified, the prosecution and the defense agreed on the following:⁹

1. On January 2013, Ruth Sia (“Sia”) was appointed as the OIC for the Municipal Social Welfare and Development Office (“MSWDO”) of Milagros, Masbate and that she received the RATA for January 2013 to June 2013;
2. A memo was issued to Sia stating her designation as the OIC for the MSWDO; and
3. Witness Arcenas continued reporting for work and registering in the biometrics for the periods of January 2013 to June 2013.

In lieu of her direct testimony, Arcenas submitted and identified her Judicial Affidavit.¹⁰

From 1995 to 2013, Arcenas served as the Municipal Social Welfare and Development Officer of the Municipality of Milagros, Masbate as shown in her service record¹¹ and appointment paper, KSS Porma Blg. 33¹². Municipal Mayor Vicente De Jesus appointed her to the position of MSWDO on September 16, 1995.¹³

The witness recounted that sometime in 2013, her stint as an MSWDO ended when the accused, Mayor Natividad Isabel R. Magbalon, issued

⁷ Ibid., pp. 128-130.

⁸ Ibid., pp. 173-175.

⁹ TSN dated February 14, 2017, pp. 7-10.

¹⁰ Records, Vol. 1, pp. 139-158.

¹¹ Exhibit (Exh.) “A”.

¹² Exh. “L”.

¹³ Records, Vol. 1, pp. 139-140.

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Memorandum 10-2013¹⁴ and Memorandum 10A-2013¹⁵ designating Ruth Sia as the Officer-in-Charge of the MSWDO (“OIC-MSWDO”). Ruth Sia was the subordinate of witness Arcenas holding the position of Social Welfare Officer III. Sia was designated as OIC by the accused. When Arcenas asked the accused why she designated an OIC, the accused replied, “pulitika lang.” The witness denied the accusations of the accused that she was involved in the campaign sorties of then mayoralty candidate Luz Cleto R. Bakunawa and the latter’s running mate, vice mayoralty candidate Gavino T. Regodon.¹⁶

After the issuance of the aforesaid memoranda, Ruth Sia exercised the functions of an OIC-MSWDO by taking charge of the day to day operations of their office, by signing documents such as the Obligation Slip¹⁷, and by issuing a memorandum¹⁸ addressed to Day Care Workers directing them to discharge additional functions. Further, Ruth Sia received the representation and transportation allowance (RATA) based on the payrolls¹⁹ for the months of January 2013 to June 2013.²⁰

Arcenas recounted that she continued reporting for work in their office, signing in the attendance log book, and registering in the biometrics until June 2013. However, on June 2013, the witness could no longer register in the biometrics as the machine could no longer read her fingerprint. Consequently, Arcenas always insisted to sign the attendance logbook but the person in charge of the said logbook, Jun “Bakla” Gonzales, informed her that it was already in the mayor’s office. Hence, on June 18, 2013 and July 8, 2013, Arcenas went to the barangay office and requested for a blotter.²¹

On cross-examination, the prosecution witness confirmed that she was appointed as an MSWD Officer on September 16, 1995. At the time that Memorandum 10-2013²² was issued, she was holding the said position for fifteen (15) years already on a permanent status. Arcenas confirmed that her appointment in the MSWDO was in the form of promotion. Since 1989, she was already in the government service under the Department of Social Welfare and Development but then, it was in the year 1995 that she got promoted in the MSWDO. However, the defense established that it was in the year 1988 when Arcenas began working for the government and not in 1989 as reflected in her service record.²³

¹⁴ Exh. “B”.

¹⁵ Exh. “C”.

¹⁶ Records, Vol. 1, pp. 140-141.

¹⁷ Exh. “E”.

¹⁸ Exh. “D”.

¹⁹ Exh. “F” to “F-5”.

²⁰ Records, Vol. 1, pp. 141-142.

²¹ Exhs. “J” and “N”; Records, Vol. 1, pp. 142-143.

²² Exh. “B”.

²³ TSN dated February 14, 2017, pp. 22-24.

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More so, Arcenas denied that the signature appearing at the portion “signature of payee” in the January 2013 payroll²⁴ is a faithful reproduction of her signature. She clarified that she does not remember signing the said payroll. On the contrary, the witness confirmed that she signed²⁵ atop her name which appears at the bottom part of the January 2013 payroll²⁶. Nevertheless, it was stressed by the defense that Arcenas certified²⁷ the release of the payment in the January 2013 payroll²⁸ despite her denial that she signed at the portion provided for the payee.²⁹

The witness admitted that one of her duties as an MSWDO was the signing in the payrolls. She stated that she would sign the payroll before the employees could get their salaries since it would be submitted to the budget officer and to the mayor. Thereafter, the municipal treasurer would be the one who is going to pay out the salary. Upon receiving their respective salaries, the municipal staff would sign the payroll as payee.³⁰

It was underscored by the defense that in spite of Arcenas’ denial that she received her salary for January 2013, her signature was affixed at the portion provided for the payees. Furthermore, she was one of those who certified the January 2013 payroll³¹. For her part, Arcenas maintained that she signed at the certification portion of the said payroll even before the payees signed therein. When asked by the Court if she is obliged to sign the payroll before all the entries are filled up, the witness denied having knowledge of the same.³²

As Chief of the MSWDO, it was established that it is the duty of Arcenas to sign the payroll and to certify that the payment of salary is ready. For over fifteen (15) years of being MSWDO, she admitted that she signs the payroll and certifies the payment of the salaries of her staff. Likewise, one of the documents signed by Arcenas is an obligation slip³³ which is a document attached to a voucher together with the other attachments especially when a client comes to their office and asks for assistance. The obligation slip³⁴ acts as the cover letter before the voucher will be forwarded to the budget officer who certifies whether there are funds available.³⁵

²⁴ Exh. “F”.

²⁵ Exh. “F-a”.

²⁶ Exh. “F”.

²⁷ Exh. “4”.

²⁸ Exh. “F”.

²⁹ TSN dated February 14, 2017, pp. 29-34.

³⁰ Ibid., pp. 35-36.

³¹ Exh. “F”.

³² TSN dated February 14, 2017, pp. 37-42.

³³ Exh. “E”.

³⁴ Exh. “E”.

³⁵ TSN dated February 14, 2017, pp. 42-45.

It was further settled that the Memorandum³⁶ dated February 4, 2013 is specifically addressed to the daycare workers and not to Arcenas since she does not hold such position. Also, there is nothing in Memorandum 10-2013³⁷ which states that the witness was placed under floating status. Arcenas added that Ms. Ruth Sia was her subordinate and the officer next in rank to her.³⁸

During the continuation of her cross, the prosecution witness alleged that she was never given a directive or order by the accused putting her on a floating status. The witness averred that she could not recall the time when Mayor Magbalon called her to the latter's office to discuss the allegations that she was engaged in political activities. Arcenas found out about Memorandum 10-2013³⁹ when the daycare workers approached her after they received the said memorandum from Ms. Ruth Sia directing them to report to office. The said workers asked the witness why Ms. Sia made the disputed order.⁴⁰

The witness declared that her husband is the relative of a certain Luz Cleta R. Bacunawa who was a mayoralty candidate for the May 2013 elections. Nonetheless, Arcenas vehemently denied that she was soliciting votes for Bacunawa, the political rival of the accused. Meanwhile, it was recounted by the prosecution witness that she confronted Mayor Magbalon regarding the designation of Sia as an OIC and she did not understand what the mayor meant in saying "pulitika lang." The accused did not even call Arcenas to explain why Sia was designated as an OIC. Moreover, Arcenas reiterated that she did not receive her RATA for January 2013; nonetheless, it was established by the defense that there is an amount of RATA indicated beside her name in the payroll for the said month. As for the February 2013 RATA, there is no amount indicated beside the name of Arcenas in the payroll.⁴¹

As regards the June 2013 payroll⁴², there is an amount for RATA written beside the name of the witness albeit it is only half of the amount of her regular RATA. After June 12, 2013, Arcenas already reported back to their office and started performing her duties as an MSWDO since the designation of Sia as an OIC was until June 12, 2013 only based on Memorandum 10-A-2013⁴³. She made clear that Sia's designation is from January 2013 up to the first half of June 2013. However, the prosecution witness denied that she received her RATA for the entire month of June 2013. On clarificatory,

³⁶ Exh. "D".

³⁷ Exh. "B".

³⁸ TSN dated February 14, 2017, pp. 52-56.

³⁹ Exh. "B".

⁴⁰ TSN dated February 15, 2017, pp. 4-7.

⁴¹ Ibid., pp. 8-18.

⁴² Exh. "F-5".

⁴³ Exh. "C".

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Arcenas admitted that she ceased reporting to their office beginning June 20, 2013. Thereafter, the defense showed a payroll⁴⁴ for the month of July 2013 with the signature of witness Arcenas dated July 24, which indicates that the latter certified the approval of the payment of her staff's salary.⁴⁵

The witness contended that she did not receive her RATA for July 2013 although the amounts⁴⁶ of her salary and RATA, respectively, are indicated in the payroll for the aforementioned month. She likewise claimed that she did not receive her salaries from January 2013 to July 2013, and denied that she signed as a payee in the payrolls for the said months.⁴⁷

As can be gleaned from her daily time record ("DTR")⁴⁸ for the month of June 2013, the witness affirmed that she reported for work on the following dates: June 3, 4, 5, 6, 10, 11, 17, and 20, 2013. Nevertheless, she maintained that she was not necessarily absent on June 13, 2013 since the biometrics of Milagros was already defective. Every time she tried to log in with the use of biometrics, it would fail to register but as for the other employees, they were able to register. Yet, the defense revealed that Arcenas did not report for work on June 13, 2013 as the latter filed the instant complaint before the Office of the Ombudsman. Apart from the biometrics, the employees are also required to sign a logbook. Arcenas explained that all of the personnel of the municipal government had to sign the said logbook since the biometrics was defective. For July 2013, the witness admitted that she was able to use the biometrics although at times it was not in good working condition. Arcenas likewise identified her DTRs⁴⁹ for July 2013 and August 2013, which show the dates she reported for work.⁵⁰

On August 15, 2013, Mayor Magbalon issued Memorandum 02-08-15-2013⁵¹ to the prosecution witness directing her to submit her DTR, but then the latter refused to receive it. On the same date, Memorandum 03-08-15-2013⁵² was subsequently issued to Arcenas by the accused with the subject "Notice to Explain." Witness Arcenas denied that she refused to receive the said memoranda albeit the notation therein indicated the words "refused to receive." It was likewise denied by the witness that a show cause order dated October 8, 2013 was served to her.⁵³

⁴⁴ Exh. "4-F".

⁴⁵ TSN dated February 15, 2017, pp. 20-24.

⁴⁶ Exhs. "4-F-1" and "4-F-2".

⁴⁷ TSN dated February 15, 2017, pp. 25-29.

⁴⁸ Exh. "7".

⁴⁹ Exhs. "7-a" and "7-b".

⁵⁰ TSN dated February 15, 2017, pp. 32-42.

⁵¹ Exh. "8".

⁵² Exh. "9".

⁵³ TSN dated February 15, 2017, pp. 42-48.

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The witness asseverated that she neither resigned nor dismissed from her position as an MSWDO; besides, she still considers herself as a government employee. However, the defense noted that Arcenas was already dismissed from service due to gross neglect of duty based on a decision rendered by the Civil Service Commission (“CSC”) on October 27, 2016. The prosecution witness was confronted with a copy of the Notice of Decision issued by the CSC on October 28, 2016. Yet, Arcenas denied that she received a copy of the said decision although it was served to her last known address.⁵⁴

During re-direct examination, Arcenas reiterated that she was never involved in any political activity and it was Ruth Sia who received her RATA. Moreover, the witness did not receive any memorandum or show cause order issued by Mayor Magbalon. The payroll⁵⁵ for January 2013 was signed by Arcenas at its lower left portion as she had to attest that the entries regarding the Office of the Social Welfare Development personnel are correct for them to receive their salaries. The payroll, together with the obligation slip, would be submitted to the Office of the Budget Officer for the latter’s signature for the availability of funds. After the signing of the budget officer, the said slip would be submitted to the Office of the Mayor; then, it would be forwarded to the Office of the Municipal Treasurer. Aside from Arcenas, the other signatories in the payroll are the municipal mayor and the municipal treasurer.⁵⁶

With respect to the February 2013 and March 2013 payrolls,⁵⁷ these were signed by Ruth Sia, Mayor Magbalon and the municipal treasurer. As for the payroll⁵⁸ of April 2013, it was merely signed by the accused and the municipal treasurer and not by Ruth Sia. Anent the May 2013 payroll,⁵⁹ the signatories were Ruth Sia and the municipal treasurer only. Lastly, the June 2013 payroll⁶⁰ was signed by Ruth Sia, the accused mayor and the municipal treasurer. The payees affix their signatures at the time they get their salaries from the municipal treasurer.⁶¹

Moreover, Arcenas verbally reported her situation to her officemates but they did not give any comment. They were aloof to talk with her since it seemed that they did not want to be involved in what the mayor did to her. The witness then talked to the accused regarding her RATA since she did not receive the same, and asked about the designation of Ruth Sia as the OIC. The

⁵⁴ TSN dated February 15, 2017, pp. 49-52.

⁵⁵ Exh. “F”.

⁵⁶ TSN dated February 15, 2017, pp. 52-55.

⁵⁷ Exh. “F-1” and “F-2”.

⁵⁸ Exh. “F-3”.

⁵⁹ Exh. “F-4”.

⁶⁰ Exh. “F-5”.

⁶¹ TSN dated February 15, 2017, pp. 55-57.



accused would always reply “pulitika lang”. It was the stance of Arcenas that she was placed on a floating status because even if she reported to their office, she was only sitting down without performing any functions pertaining to their office.⁶²

On re-cross examination, it was reiterated that the prosecution witness reported to her colleagues as regards her RATA but the latter did not do anything. Likewise, Mayor Magbalon was once confronted by Arcenas sometime in February. The witness does not know whether it was just “pulitika lang” why she was prevented from receiving her RATA.⁶³

2. JANET T. RIBAS (“RIBAS”)

The prosecution and the defense made the following stipulations:⁶⁴

- a. The witness is employed with the Commission on Audit (“COA”) and presently holds the position of State Auditor V assigned to the COA Masbate Office;
- b. In the year 2003, she was assigned to the Municipality of Milagros, Masbate as Audit Team Leader, State Auditor III; and
- c. As Audit Team Leader, her duties and functions include replying to letter queries addressed to the COA.

On direct examination, Ribas recounted that sometime in December 2013, she received a letter⁶⁵ dated December 26, 2013 from Benjamin Arcenas, the husband of Diosdidita Arcenas, seeking intervention regarding the latter’s RATA. Upon receipt, the witness wrote the First Indorsement⁶⁶ dated January 27, 2014 addressed to Mayor Magbalon for the latter’s initial comment on the aforesaid letter. A Comment⁶⁷ dated February 3, 2014 from the accused was subsequently received by the witness; thus the latter prepared a Narrative Report or a Third Indorsement⁶⁸. On March 24, 2014, the then COA Regional Director, Director Eden Rafanan, wrote a Fourth Indorsement⁶⁹ dated March 26, 2014.⁷⁰

⁶² TSN dated February 15, 2017, pp. 57-58.

⁶³ Ibid., pp. 61-63.

⁶⁴ TSN dated April 25, 2017, p. 6.

⁶⁵ Exh. “M-1”.

⁶⁶ Exh. “M-2”.

⁶⁷ Exh. “M-3”.

⁶⁸ Exh. “M-4” and “M-4-a”.

⁶⁹ Exh. “M-5” and “M-5-a”.

⁷⁰ TSN dated February 15, 2017, pp. 16-27.

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On cross-examination, the prosecution witness stated that she has been working for the COA for almost twenty-eight (28) years. It was confirmed by Ribas that the letter⁷¹ of Benjamin Arcenas pertains to case filed by his wife against Mayor Magbalon for the unclaimed RATA. After receiving the said letter, Ribas prepared an indorsement letter⁷² requesting for the mayor's comment. Then in January 2014, the accused answered Ribas' queries through a letter⁷³ as regards the issues relating to the RATA of Diosdidita Arcenas. After which, witness Ribas prepared a narrative report⁷⁴ addressed to Director Eden Rafanan of the COA Regional Office V, Legaspi City.⁷⁵

The abovementioned narrative report⁷⁶ tackled two (2) issues: first, the issue on the RATA of Mrs. Arcenas; and second, the issue on the salary of Mrs. Arcenas. Anent her claim for salary, the witness recommended that Mrs. Arcenas was free to claim her salary as the latter was not prevented from claiming the same. With regard to the RATA, the witness pointed out in her report that Mrs. Arcenas was still entitled for the RATA because she was under floating status; hence, she still remains to be the department head based on previous Supreme Court rulings. It was averred by the prosecution witness that Mrs. Arcenas should not be deprived of her RATA since it is attached to her position as the division chief. Based on the similar report, the witness recalled that the RATA given to Ruth Sia was unauthorized under Local Budget Circular No. 92.⁷⁷

At any rate, Ribas conceded that she is not familiar with Local Budget Circular No. 102⁷⁸ dated January 17, 2013 issued by then Secretary of Department of Budget and Management, Butch Abad. The subject of the circular is the "Rules and Regulations on the Grant of Representation and Transportation Allowances."⁷⁹

In addition, it was shown that the witness is not aware of Local Budget Circular No. 103⁸⁰ dated May 15, 2013 with the subject "Amended Rules and Regulations on the Grant of Representation and Transportation Allowances." Pursuant to the said circular, the RATA is granted to government officials down to division chiefs at monthly standard rates in order to defray representation and transportation expenses while in the actual performance of the duties and responsibilities of their positions. The defense emphasized that

⁷¹ Exh. "M-1".

⁷² Exh. "M-2".

⁷³ Exh. "M-3".

⁷⁴ Exh. "M-4" and "M-4-a".

⁷⁵ TSN dated June 1, 2017, pp. 4-7.

⁷⁶ Exh. "M-4" and "M-4-a".

⁷⁷ TSN dated June 1, 2017, pp. 7-9.

⁷⁸ Exh. "25".

⁷⁹ TSN dated June 1, 2017, pp. 9-11.

⁸⁰ Exh. "26".



when Ribas received the letter of Benjamin Arcenas and issued the narrative report⁸¹ on February 26, 2014, the said budget circulars were already in effect since the effectivity date of these circulars is January 1, 2013. When asked how she understood Local Budget Circular No. 103⁸², the witness mentioned that a person should have rendered an actual performance of duties before he or she becomes entitled for RATA.⁸³

3. DIRECTOR EDEN TINGSON RAFANAN (“Director Rafanan”)

Director Rafanan is the Director IV, designated as Regional Director of Commission on Audit, Region 7. She holds office at J. Cuenco Avenue, Cebu City. She has been with the COA since May 1984 and is already thirty-three (33) years in service at the time she testified. From 2013 to 2014, she held the position of Regional Director of COA Region V.⁸⁴

As Director IV designated as Regional Director of COA Region V, she is in-charge of general administrative provision and operational supervision over the auditors in Region V.⁸⁵

Sometime in March 2014, she received a letter⁸⁶ from Mr. Arcenas regarding the RATA of his wife, Diosdidita Arcenas. Consequently, Director Rafanan prepared a letter⁸⁷ dated March 24, 2014 addressed to Mr. Arcenas.⁸⁸

When cross-examined, it was accentuated that since the witness has been with the COA for over thirty (30) years, she is familiar with the circulars issued by the Department of Budget and Management. Director Rafanan likewise identified the Indorsement letter⁸⁹ dated March 24, 2014 which she prepared in response to the narrative report⁹⁰ of Janet T. Ribas, and the Indorsement letter⁹¹ dated February 26, 2014.⁹²

In the Third Indorsement letter or narrative report of Ribas,⁹³ reference was made to Local Budget Circular No. 62 dated July 29, 1996. It was impressed by the defense that at the time that the said narrative report was

⁸¹ Exh. “M-4” and “M-4-a”.

⁸² Exh. “26”.

⁸³ TSN dated June 1, 2017, pp. 11-15.

⁸⁴ TSN dated June 28, 2017, pp. 6-7.

⁸⁵ Ibid., p. 9.

⁸⁶ Exh. “M-1”.

⁸⁷ Exh. “M”.

⁸⁸ TSN dated June 28, 2017, pp. 6-12.

⁸⁹ Exh. “M-5”.

⁹⁰ Exh. “M-4” and “M-4-a”.

⁹¹ Exh. “M-4”.

⁹² TSN dated June 28, 2017, pp. 13-15.

⁹³ Exh. “M-4”.



made on February 26, 2014, Local Budget Circular No. 102⁹⁴ dated January 17, 2013 and Local Budget Circular No. 103⁹⁵ dated May 15, 2013 were already in effect. More so, these circulars were already in effect at the time that the Fifth Indorsement⁹⁶ dated March 24, 2014 was signed by the prosecution witness. The said Fifth Indorsement⁹⁷ specified that the full RATA of the MSWDO for the months of February to May 2013 and the half of the RATA for the month of June 2013 pertain to Ruth Sia, and that the same should be disallowed. The witness made clear that Sia is not entitled to receive the RATA.⁹⁸

Finally, the witness admitted that an employee must come to work to be entitled to RATA; however, if the re-assignment to a station or the inability to report to the office is not the fault of the employee, the latter is still entitled to receive the RATA.⁹⁹

4. ARIEL GATBONTON RONQUILLO (“Asst. Comm. Ronquillo”)

Ariel Ronquillo is the present Assistant Commissioner of Legal Concerns of the Civil Service Commission. He is the head of the Office for Legal Affairs of the CSC and is in charge of all the legal concerns of the CSC nationwide.¹⁰⁰

As the assistant commissioner, he encountered rulings relative to the receipt of RATA of a person placed on floating status. He explained that if an employee is placed on a floating status which is a form of a legal reassignment, then it is deemed to be beyond the liking and control of the former; thus, he/she still entitled to RATA notwithstanding the said reassignment. On clarificatory, Asst. Comm. Ronquillo stated that based on the CSC rules, a person is deemed to be on a floating status if he/she is re-assigned to a non-existing position or situation.¹⁰¹

On cross-examination, it was highlighted that the prosecution witness is not familiar with the backdrop of the instant case since he was only apprised by the prosecution on the day he testified. He admitted that he does not personally know the spouses Arcenas. Likewise, the witness was not aware that Diosdidita Arcenas was dismissed from service based on the CSC

⁹⁴ Exh. “25”.

⁹⁵ Exh. “26”.

⁹⁶ Exh. “M-5”.

⁹⁷ Exh. “M-5”.

⁹⁸ TSN dated June 28, 2017, pp. 16-20.

⁹⁹ Ibid., pp. 20-22.

¹⁰⁰ TSN dated August 22, 2017, pp. 5-9.

¹⁰¹ Ibid., pp. 9-10.

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decision dated October 27, 2016 on the ground of gross neglect of duty, gross insubordination, habitual absenteeism and loafing from duty.¹⁰²

Witness Asst. Comm. Ronquillo agreed that there must be actual performance of duties by the employees before being entitled to RATA based on the numerous Department of Budget and Management Circulars. RATA is considered by the DBM and by the law as privileges or benefits in the form of reimbursement for expenses. The employee is not entitled to RATA if the employee does not perform his/her duties, or if the employee is absent for the entire month. The witness explicated that if an employee is absent there are no expenses to be incurred; therefore, there are no expenses to be reimbursed. If the employee or the official is out of the office whether voluntary or involuntary, no expenses are incurred. Lastly, the witness reiterated that the CSC follows the DBM rulings subject to certain qualifications.¹⁰³

On re-direct examination, the witness declared that in a situation where there is illegal reassignment, both the OIC and the employee placed on a floating status are entitled to receive the RATA. On one hand, the OIC is actually performing the function of the office and therefore, he/she is entitled to the RATA, provided that the designation entitles him/her to receive the same. On the other hand, the one who was illegally reassigned, or placed in a situation beyond his/her control, is also entitled to receive the RATA by operation of law under the CSC and Supreme Court rulings.¹⁰⁴

When re-cross examined, the witness explained that the employee is not entitled to RATA if the latter voluntarily absents from work despite the floating status. Regarding the absences for an entire month, Asst. Comm. Ronquillo clarified that RATA is given for a whole month and not on a per day basis.¹⁰⁵

Thereafter, the prosecution rested its case there being no other witnesses presented. On October 5, 2017, the prosecution filed its Formal Offer of Exhibits, *viz*:¹⁰⁶

Exhibits	Description
"A"	Service Record of Diosdidita Amados Arcenas dated February 8, 2013 certified correct by Imelda R. Mahinay, Administrative

¹⁰² Ibid., pp. 11-13.

¹⁰³ Ibid., pp. 13-16.

¹⁰⁴ Ibid., pp. 17-18.

¹⁰⁵ Ibid., pp. 18-19.

¹⁰⁶ Records, Vol. 1, pp. 265-270.

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	Officer V of the Municipality of Milagros, Province of Masbate, consisting of one (1) page
“B”	Memorandum 10-2013 from accused Natividad Isabel R. Magbalon, Municipal mayor of Milagros, Masbate addressed to Ruth R. Sia, Social Worker Officer III with the subject “Designation as Officer-in-Charge” dated January 30, 2013 consisting of one (1) page
“C”	Memorandum 10A-2013 from accused Natividad Isabel R. Magbalon, Municipal Mayor of Milagros, Masbate addressed to Ruth R. Sia, Social Worker Officer III with the subject “Designation as Officer-in-Charge” dated January 31, 2013 consisting of one (1) page
“D”	Memorandum from Ruth R. Sia, OIC-MSWDO addressed to Day Care Workers dated February 4, 2013 consisting of one (1) page
“E”	Obligation Slip No. 101-13-05-2-34 dated February 5, 2013 in the amount of One Thousand Pesos requested by Ruth R. Sia, OIC-MSWDO consisting of one (1) page
“F” to “F-5”	Monthly Payroll of the Municipality of Milagros for the months of January to June 2013
“J”	Barangay blotter executed by Diosdidita A. Arcenas dated June 18, 2013 in Barangay Tinaclipan, Municipality of Milagros, Masbate consisting of one (1) page
“L”	KSS Porma Blg. 33 of Diosdidita A. Arcenas issued by Vicente Z. De Jesus, Puno ng Tanggapan of Milagros. Masbate dated October 12, 1995 appointing her to the position of Municipal Social Welfare & Development Officer (MSWDO) in a permanent capacity consisting of one (1) page
“M”	Letter from the Office of the Regional Director of Commission on Audit Regional Office No. V of Rawis, Legazpi City addressed to Benjamin B. Arcenas by Eden T. Rafanan, Director IV, consisting of two (2) pages
“M-1”	Letter of Benjamin B. Arcenas addressed to the Commission on Audit (COA) received by COA on December 27, 2013, consisting of one (1) page
“M-2”	1 st Indorsement dated January 27, 2014 with the subject “Letter dated December 26, 2013 of Benjamin B. Arcenas requesting this Office’s action and intervention relative to the situation besetting his spouse, Diosdidita A. Arcenas, MSWDO of Milagros, Masbate who was allegedly placed under floating

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	status by Mayor Natividad Isabel Revil Magbalon, and, consequently, deprived of her salaries, representation and transportation allowance (RATA) and bonuses” signed by Janet T. Ribas, State Auditor III and Audit Team Leader of COA Audit Group E-Team 5 Province of Masbate, consisting of one (1) page
“M-3”	Letter dated February 3, 2014 of accused Natividad Isabel R. Magbalon addresses to Janet T. Ribas, State Auditor III, Audit Team Leader, COA-Audit Group E-Team 5 Province of Masbate with subject “Comments to December 26, 2013 Letter of Benjamin Arcenas, consisting of one (1) page
“M-4”	3 rd Indorsement dated February 26, 2014 of Janet T. Ribas, State Auditor III, Audit Team Leader, COA-Audit Group E-Team 5 Province of Masbate consisting of four (4) pages
“M-5”	5 th Indorsement dated March 24, 2014 of Eden T. Rafanan, Director IV of COA Regional Office NO. V, Rawis, Legazpi City
“N”	Barangay Blotter executed by Diosdidita A. Arcenas dated July 8, 2013 in Barangay Tinaclipan, Municipality of Milagros, Masbate consisting of one (1) page

On October 10, 2017, the Court admitted all the prosecution’s exhibits but it was noted that no Exhibits “G”, “H” “I” and “K” were offered.¹⁰⁷

EVIDENCE FOR THE DEFENSE

Seven (7) witnesses were presented by the defense, who submitted and identified their respective Judicial Affidavits. The defense witnesses are as follows:

1. ROLANDO ARADO TUYAN (“Tuyan”)

Since 2007 up to the time he testified, witness Tuyan is the Municipal Administrator of Milagros, Masbate. His duties and responsibilities as a municipal administrator include the development of plans and strategies for the implementation of the projects initiated by the mayor. He is also responsible for the over-all coordination of work of all the officials of Milagros and for the supervision of the personnel program of the municipality.¹⁰⁸

¹⁰⁷ Ibid., pp. 302-303.

¹⁰⁸ Ibid., p. 37.

The witness testified that Diosdidita Arcenas was the former Municipal Social Welfare and Development Officer of Milagros. Arcenas is no longer with the MSWDO of Milagros, Masbate as she was terminated from government service by the Civil Service Commission sometime in October 2016. It was recalled by the witness that prior to her termination, Arcenas already stopped reporting to work sometime in 2013.¹⁰⁹

Sometime in 2012, the defense witness received reports from some barangay officials and women's group leaders of Milagros, Masbate that Arcenas was using her office to campaign for her husband's aunt who was running for mayor in the 2013 elections. Tuyan likewise saw Arcenas at the campaign headquarters of Luz Cleta R. Bakunawa. At that time, one of the projects of the municipality was to organize the womenfolk of every barangay. The MSWDO, which was headed by Arcenas, was tasked in the implementation of the project. In the beginning, it was only her staff who attended the meetings with the barangay women leaders. But as campaign period for the 2013 elections closed in, Arcenas began attending the meetings herself under the pretext of supervising the meetings. It was during the said meetings that Arcenas would speak to the womenfolk and solicit votes for Luz Bakunawa.¹¹⁰

As a result, witness Tuyan immediately relayed the aforesaid reports to then Mayor Natividad Magbalon. The mayor got disappointed since electioneering and engaging in partisan political activities are prohibited under the Civil Service Rules. On January 28, 2013, Tuyan personally witnessed that accused Magbalon called Arcenas to her office and told the latter that what she did is prohibited under Civil Service rules. The witness asseverated that Arcenas never confronted Mayor Magbalon and it was the latter who reprimanded her. Moreover, the defense witness denied that the mayor said to Arcenas, "pulitika lang."¹¹¹

In April 2013, the witness remembered that he was riding a motorcycle when he saw Arcenas inside Bakunawa's campaign headquarters. He simply took note of the said incident since Arcenas was no longer reporting for work and he did not have the opportunity to discuss the same with her.¹¹²

During cross-examination, the prosecution underscored that Tuyan did not attach any proof or written report in his Judicial Affidavit to prove the

¹⁰⁹ Ibid., pp. 331-332.

¹¹⁰ Ibid., pp. 332-333.

¹¹¹ Ibid., pp. 333-334.

¹¹² Ibid., pp. 334-335.

DECISION

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alleged activities of Arcenas. No proof was likewise adduced by the witness to show that he indeed saw Arcenas inside the aforesaid headquarters.¹¹³

Furthermore, it was not unusual for Arcenas to attend and supervise the meetings with the womenfolk since she was the head of MSWDO. At any rate, no proof was adduced that a meeting actually took place between the accused mayor and Arcenas on January 28, 2013 for there are no minutes or transcripts attached to the judicial affidavit. Finally, the prosecution questioned the witness as to why he did not call the attention of Arcenas upon seeing her at the headquarters. Instead, he merely reported the incident to Mayor Magbalon.¹¹⁴

On re-direct, the witness explained that he did not append any written reports in his judicial affidavit regarding the information he received about Arcenas since it was only reported to him verbally. Upon hearing these reports, he initially thought that it was just hearsay but as time went on, he continuously received reports that Arcenas went to different barangays and solicited votes for Bakunawa. He insisted that he saw Arcenas at Bakunawa's headquarters; thus, he started to believe that the reports are true. Anent the meeting between Arcenas and Mayor Magbalon, the witness averred that there are no minutes taken since it is just an informal meeting when the Local Chief Executive summons officials, or department heads and employees. Tuyan stated that he was not in the right position to discipline Arcenas as they were co-equal department heads. The right person to reprimand the private complainant or to discipline a public official is the Local Chief Executive being the head of the agency.¹¹⁵

On re-cross, the prosecution underscored that the witness has no proof to support his averments regarding the verbal reports he received.¹¹⁶

2. RUTH ROSERO SIA ("Sia")

Ruth Rosero Sia is the duly appointed Municipal Social Welfare and Development Officer of Milagros, Masbate since May 2015. Prior to her designation as OIC-MSWDO, she was the Social Worker Officer III of the MSWDO of Milagros as shown in her service record¹¹⁷. The MSWDO is tasked with implementing the programs of the DSWD at the local level.¹¹⁸

¹¹³ TSN dated February 21, 2018, pp. 5-6.

¹¹⁴ Ibid., pp. 6-8.

¹¹⁵ Ibid., pp. 9-10.

¹¹⁶ Ibid., p. 11.

¹¹⁷ Exh. "27".

¹¹⁸ Records, Vol. 1, pp. 375-376.

