



REPUBLIC OF THE PHILIPPINES  
**SANDIGANBAYAN**  
QUEZON CITY

**SPECIAL THIRD DIVISION**

**PEOPLE OF THE  
PHILIPPINES,**

**Plaintiff,**

**- versus -**

**ARNOLD BABON ABALOS, et  
al.,**

**Accused.**

**Criminal Cases Nos. SB-  
17-CRM-0979 to 0980**

For: *Violation of Section 3 (e) of  
Republic Act No. 3019 and  
malversation of public funds  
under Article 217 of the Revised  
Penal Code*

*Present:*

**CABOTAJE-TANG, P.J.,**  
Chairperson,  
**FERNANDEZ, B., J.** and  
**GOMEZ-ESTOESTA, J.<sup>1</sup>**

*Promulgated:*

JUNE 6, 2018 

X-----X

**RESOLUTION**

**CABOTAJE-TANG, P.J.:**

For resolution is accused Virginia Acayen Uy's "*Motion for Reconsideration (of Resolution dated 23 February 2018<sup>2</sup>)*" dated March 5, 2018.<sup>3</sup>

Accused-movant Uy prays that the Court reconsider its *Resolution* promulgated on February 22, 2018, and dismiss the cases against her based on the following grounds: [1] her right to be properly informed of the nature and the cause of the

<sup>1</sup> Associate Justice Ma. Theresa Dolores C. Gomez-Estoesta was a signatory to the assailed *Resolution* promulgated on February 22, 2018. Sitting as a special member of the Third Division as per Administrative Order No. 67-2018 dated January 31, 2018.

<sup>2</sup> The assailed *resolution* was actually promulgated on February 22, 2018.

<sup>3</sup> pp. 194-203, Record



**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, *et al.*

-2-

x-----x

accusations against her was impaired;<sup>4</sup> and [2] the existence of conspiracy, while evidentiary in nature, may be passed upon by the Court especially since there is no probable cause to support any finding of conspiracy.<sup>5</sup>

She argues that *conspiracy* must be properly alleged in both the *Informations* and the *Joint Resolution* issued by the Office of the Ombudsman in order to fully comply with the constitutional mandate of informing her of the nature of the accusations against her.<sup>6</sup> According to the accused-movant, the said right was impaired when she was “*unjustly indicted*,” together with her co-accused, through “*expedient*” means by stating that she “*conspired and confederated*” with her co-accused in committing the crimes herein charged. She maintains that the “*sudden*” allegation of conspiracy appearing in the present *Informations* had no basis and is merely an afterthought.<sup>7</sup>

The accused-movant further asserts that the present *Informations* failed to demonstrate her exact participation in the alleged *conspiracy* and how she committed the alleged act.<sup>8</sup> She points out that not only do the *Informations* in these case fail to specify her degree of participation in the commission of the alleged crime, they also fail to indicate the acts that would engender a well-founded belief that she shared a common criminal design with her co-accused.<sup>9</sup> She insists that the said circumstances cannot be presumed and they must be proven, or at least shown in a clear and unequivocal manner.<sup>10</sup>

Furthermore, the accused-movant stresses that the *Joint Resolution* dated April 5, 2016,<sup>11</sup> issued by the Office of the Ombudsman, merely stated that she and her co-accused were accountable officers for the funds of the Municipality of *San*

---

<sup>4</sup> p. 195, *Id*

<sup>5</sup> p. 199, *Id*

<sup>6</sup> p. 195, *Id*

<sup>7</sup> p. 196, *Id*

<sup>8</sup> p. 196, *Id*

<sup>9</sup> p. 196, *Id*

<sup>10</sup> p. 196, *Id*

<sup>11</sup> pp. 8-13, *Id*



**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, *et al.*

-3-

x-----x

*Sebastian* and that their alleged failure to remit the same is sufficient to establish *conspiracy*.<sup>12</sup> She explains that there was no evidence presented to prove and/or support the finding of *conspiracy* by the Office of the Ombudsman. Thus, in absence of a clear showing thereof, the Court has no jurisdiction over the offenses charged against her pursuant to Section 4 of Republic Act (R.A.) No. 8249.<sup>13</sup>

Accused-movant Uy reiterates that at the time material to the *complaint*, she merely occupied the position of *municipal treasurer* which is classified as Salary Grade 24; hence, the fact of conspiracy is vital in determining whether or not the Court has jurisdiction over the cases against her.<sup>14</sup>

Finally, the accused-movant maintains that there is no probable cause to support the findings of conspiracy in these cases. She moves that the Court re-evaluate the *Informations* and the *Joint Resolution* in these cases because a reading thereof allegedly shows that the Office of the Ombudsman failed to establish the existence of probable cause.<sup>15</sup>

In its “*Opposition (to the Motion for Reconsideration)*” dated March 21, 2018,<sup>16</sup> the prosecution contends that [1] *conspiracy* was sufficiently and properly alleged in the *Joint Resolution* and the *Informations* in these cases, and [2] there is probable cause to support the findings of *conspiracy*.<sup>17</sup> Relying on the cases of ***Lazarte, Jr., v. Sandiganbayan***,<sup>18</sup> ***People v. Quitlong***,<sup>19</sup> and ***Inocentes v. People***,<sup>20</sup> the prosecution argues that it is not necessary to detail the acts of the accused that would constitute *conspiracy* in the present *Informations*.<sup>21</sup>

---

<sup>12</sup> p. 196, *Id*

<sup>13</sup> p. 197, *Id*

<sup>14</sup> p. 199, *Id*

<sup>15</sup> p. 199, *Id*

<sup>16</sup> p. 205-215, *Id*

<sup>17</sup> p. 206, *Id*

<sup>18</sup> 581 SCRA 431 (2009)

<sup>19</sup> 292 SCRA 360 (1998)

<sup>20</sup> 796 SCRA 34 (2016)

<sup>21</sup> p. 106, Record



**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, *et al.*

-4-

x-----x

It further avers that the arguments raised by the accused-movant are mere restatements of the arguments she made in her *motion to quash*.<sup>22</sup> The prosecution points to the fact that the Court already passed upon the same issues in its assailed *Resolution* promulgated on February 22, 2018. To support its contention, the prosecution invokes the ruling of the Court in its challenged *Resolution*.<sup>23</sup>

**THE RULING OF THE COURT**

The Court finds the subject *motion* bereft of merit.

As aptly pointed out by the prosecution, the issues raised by the accused-movant in her present *motion* are mere reiterations of the arguments she raised in her “*Urgent Motion to Quash and to Defer Arraignment and Pre-Trial*” dated January 12, 2018.<sup>24</sup>

To begin with, the accused-movant’s contention that the present *Informations* failed to demonstrate her exact participation in the alleged *conspiracy* was passed upon by the Court in its impugned *Resolution*. Therein, the Court applied the ruling of the Supreme Court in the cases of ***Estrada v. Sandiganbayan***,<sup>25</sup> and ***People v. Quitlong***,<sup>26</sup> which held that a conspiracy indictment need not aver all the components of conspiracy or allege all the details thereof, to wit:

In ***Estrada v. Sandiganbayan***,<sup>27</sup> the Supreme Court reiterated its ruling in ***People v. Quitlong***<sup>28</sup> that the requirements on the sufficiency of the allegations in an *Information* are different when *conspiracy* is not

---

<sup>22</sup> p. 210, *Id*

<sup>23</sup> pp. 210-214, *Id*

<sup>24</sup> pp. 180-196, *Id*

<sup>25</sup> 377 SCRA 538 (2002)

<sup>26</sup> 292 SCRA 360 (1998)

<sup>27</sup> 377 SCRA 538 (2002)

<sup>28</sup> 292 SCRA 360 (1998)

Handwritten signature and a mark resembling a checkmark or the number '1'.

**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, *et al.*

-5-

x-----x

charged as a crime in itself but only as a mode of committing the crime. The High Tribunal ratiocinated, thus:

***A conspiracy indictment need not, of course, aver all the components of conspiracy or allege all the details thereof, like the part that each of the parties therein have performed, the evidence proving the common design or the facts connecting all the accused with one another in the web of the conspiracy. Neither is it necessary to describe conspiracy with the same degree of particularity required in describing a substantive offense. It is enough that the indictment contains a statement of facts relied upon to be constitutive of the offense in ordinary and concise language, with as much certainty as the nature of the case will admit, in a manner that can enable a person of common understanding to know what is intended, and with such precision that the accused may plead his acquittal or conviction to a subsequent indictment based on the same facts.***<sup>29</sup> It is said, generally, that an indictment may be held sufficient "if it follows the words of the statute and reasonably informs the accused of the character of the offense he is charged with conspiring to commit, or, following the language of the statute, contains a sufficient statement of an overt act to effect the object of the conspiracy, or alleges both the conspiracy and the contemplated crime in the language of the respective statutes defining them (15A C.J.S. 842-844).

x x x            x x x            x x x

x x x. Conspiracy arises when two or more persons come to an agreement concerning the commission of a felony and decide to commit it. Conspiracy comes to life at the very instant the plotters agree, expressly or impliedly, to commit

---

<sup>29</sup> Emphasis supplied



**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, et al.

-6-

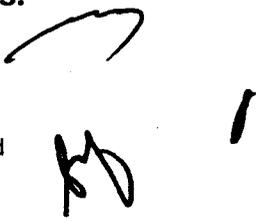
x-----x

the felony and forthwith to actually pursue it. Verily, the information must state that the accused have confederated to commit the crime or that there has been a community of design, a unity of purpose or an agreement to commit the felony among the accused. Such an allegation, in the absence of the usual usage of the words "conspired" or "confederated" or the phrase "acting in conspiracy," must aptly appear in the information in the form of definitive acts constituting conspiracy. *In fine, the agreement to commit the crime, the unity of purpose or the community of design among the accused must be conveyed such as either by the use of the term "conspire" or its derivatives and synonyms or by allegations of basic facts constituting the conspiracy.* Conspiracy must be alleged, not just inferred, in the information on which basis an accused can aptly enter his plea, a matter that is not to be confused with or likened to the adequacy of evidence that may be required to prove it. In establishing conspiracy when properly alleged, the evidence to support it need not necessarily be shown by direct proof but may be *inferred* from shown acts and conduct of the accused.

X X X            X X X            X X X

***Again, following the stream of our own jurisprudence, it is enough to allege conspiracy as a mode in the commission of an offense in either of the following manner: (1) by use of the word "conspire," or its derivatives or synonyms, such as confederate, connive, collude, etc; or (2) by allegations of basic facts constituting the conspiracy in a manner that a person of common understanding would know what is intended, and with such precision as would enable the accused to competently enter a plea to a subsequent indictment based on the same facts.<sup>30</sup>***

<sup>30</sup> Footnote omitted; Emphasis supplied



**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, et al.

-7-

x-----x

The allegation of conspiracy in the information must not be confused with the adequacy of evidence that may be required to prove it. A conspiracy is proved by evidence of actual cooperation; of acts indicative of an agreement, a common purpose or design, a concerted action or concurrence of sentiments to commit the felony and actually pursue it.<sup>31</sup> A statement of this evidence is not necessary in the information.

In the case at bar, the second paragraph of the Amended Information alleged in general terms how the accused committed the crime of plunder. It used the words "in connivance/conspiracy with his co-accused." Following the ruling in *Quitlong*, these words are sufficient to allege the conspiracy of the accused with the former President in committing the crime of plunder.<sup>32</sup>

A plain reading of the above-mentioned pronouncement of the Supreme Court unequivocally reveals that a statement of the evidence to prove the existence of conspiracy i.e., the evidence of actual cooperation; the acts indicative of the agreement; the common purpose or design, and, a concerted action or concurrence of sentiments to commit the felony and actually commit it, are not necessary in the *Information* when *conspiracy* is not charged as a crime in itself but only as a mode of committing the crime.<sup>33</sup>

Thus, the accused-movant's insistence on the insufficiency of the *Informations* in these cases because of their alleged failure to demonstrate her exact participation in the *conspiracy* herein charged fails to persuade.

Moreover, the accused-movant argues that *conspiracy* must be properly alleged in both the *Informations* and *Joint*

---

<sup>31</sup> Footnote omitted

<sup>32</sup> pp. 227-228, Record; pp. 5-8, *Resolution*

<sup>33</sup> *Lazarte, Jr., v. Sandiganbayan*, 581 SCRA 431 (2009)



**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, *et al.*

-8-

x-----x

*Resolution* of the Office of the Ombudsman in order to sufficiently inform her of the nature and cause of the accusations against her. Likewise, she stresses that there is no probable cause to support the findings of *conspiracy* in these cases.

To be sure, these same arguments were passed upon by the Court in its assailed *Resolution* promulgated on February 22, 2018.

On the sufficiency of the allegations in the present *Informations*, as well as the issue of jurisdiction, the Court relied on the pronouncement of the Supreme Court in the case of ***Barriga v. Sandiganbayan***,<sup>34</sup> wherein it was held that the Sandiganbayan has exclusive and original jurisdiction over cases against a municipal treasurer with Salary Grade 24 if he/she is charged to have conspired with a municipal mayor with Salary Grade 27, thus:

Notably, in ***Barriga v. Sandiganbayan***,<sup>35</sup> the petitioner, who was then a *municipal accountant* with *Salary Grade "24,"* likewise questioned the jurisdiction of the Sandiganbayan to hear and try the cases against her on the ground that her *salary grade* falls below the threshold set by law.<sup>36</sup> The petitioner also contended that although the *Amended Informations* alleged that she conspired with her co-accused, it nevertheless failed to allege and show her exact participation in the purported *conspiracy* and demonstrate how she committed the crimes charged against her.<sup>37</sup> In denying her *petition for certiorari*, the Supreme Court explained:

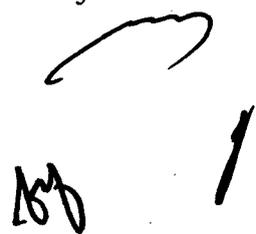
We agree with the ruling of the Sandiganbayan that the public office of the accused Municipal Mayor Virginio E. Villamor is a constituent element of malversation and illegal use of public funds or property. Accused mayor's

<sup>34</sup> 457 SCRA 301 (2005)

<sup>35</sup> 457 SCRA 301 (2005)

<sup>36</sup> p. 307, ***Barriga v. Sandiganbayan***, 457 SCRA 301 (2005)

<sup>37</sup> p. 308, ***Barriga v. Sandiganbayan***, 457 SCRA 301 (2005)

Handwritten signature and initials in the bottom right corner of the page.

**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, et al.

x-----x

position is classified as SG 27. **Since the Amended Informations alleged that the petitioner conspired with her co-accused, the municipal mayor, in committing the said felonies, the fact that her position as municipal accountant is classified as SG 24 and as such is not an accountable officer is of no moment; the Sandiganbayan still has exclusive original jurisdiction over the cases lodged against her. It must be stressed that a public officer who is not in charge of public funds or property by virtue of her official position, or even a private individual, may be liable for malversation or illegal use of public funds or property if such public officer or private individual conspires with an accountable public officer to commit malversation or illegal use of public funds or property.**<sup>38</sup>

The Court has also ruled that one who conspires with the provincial treasurer in committing six counts of malversation is also a co-principal in committing those offenses, and that a private person conspiring with an accountable public officer in committing malversation is also guilty of malversation.<sup>39</sup>

We reiterate that the classification of the petitioner's position as SG 24 is of no moment. **The determinative fact is that the position of her co-accused, the municipal mayor, is classified as SG 27, and under the last paragraph of Section 2 of Rep. Act No. 7975, if the position of one of the principal accused is classified as SG 27, the Sandiganbayan has original and exclusive jurisdiction over the offense.**<sup>40</sup>

---

<sup>38</sup> Emphasis supplied

<sup>39</sup> Footnote omitted

<sup>40</sup> Emphasis supplied

Handwritten signature and the number 1.

**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, *et al.*

-10-

x-----x

Here, the present *Informations* show that the accused-movant is charged with having **conspired, confederated and mutually helped**<sup>41</sup> his co-accused to commit the crime of *malversation of public funds* and violation of Section 3 (e) of R.A. No. 3019. Following the pronouncement of the Supreme Court in ***Estrada***, the Court is of the view that the aforesaid phrase sufficiently alleges *conspiracy* between the accused-movant and her co-accused as a mode of committing the offenses herein charged. In the same vein, the case of ***Barriga*** teaches that a public officer below *Salary Grade "27"* or even a private individual may be tried before the Sandiganbayan if one of the principal accused occupies a public office classified as *Salary Grade "27."* Accordingly, the Court holds that it has exclusive and original jurisdiction over the present cases against the accused-movant.<sup>42</sup>

Likewise, in its challenged *Resolution* promulgated on February 22, 2018, the Court reviewed the findings of the Office of the Ombudsman in its *Joint Resolution* dated April 5, 2016, and ruled that [1] the existence of *conspiracy* was aptly discussed by the Office of the Ombudsman in the said *joint resolution*, and [2] the Office of the Ombudsman need not prove to the point of moral certainty, all the elements of *conspiracy* in its determination of probable cause, *viz:*

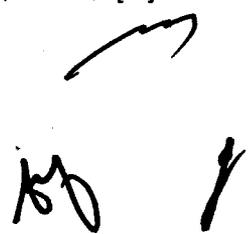
Finally, the accused-movant claims that the Office of the Ombudsman "*belatedly inserted*" *conspiracy* in the subject *Informations* in order to wrongfully place jurisdiction over the present cases with this Court<sup>43</sup> and that the *Joint Resolution* dated April 5, 2016, of the Office of the Ombudsman, failed to [1] establish that she conspired with her co-accused; [2] discuss and adduce any proof regarding the alleged *conspiracy*; [3] specify with sufficient particularity the degree of her participation in the crimes charged against her; and, [4]

---

<sup>41</sup> Emphasis supplied

<sup>42</sup> pp. 229-230, Record; pp. 8-9, *Resolution*

<sup>43</sup> p. 184, Record

Handwritten signature and initials in the bottom right corner of the page.

**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, *et al.*

-11-

x-----x

identify the acts that would engender a well-founded belief that she and her co-accused shared a common criminal design;<sup>44</sup>

The Court is not persuaded.

It is settled that the finding of probable cause of the Office of the Ombudsman needs only to rest on evidence showing that more likely than not, a crime has been committed by the respondents. Indeed, ***the determination on the existence of probable cause need not be based on clear and convincing evidence of guilt, neither on evidence establishing guilt beyond reasonable doubt and definitely, not on evidence establishing absolute certainty of guilt.***<sup>45</sup> Hence, the accused-movant cannot seriously claim that the elements of conspiracy should have been proven by the Office of the Ombudsman to the point of absolute certainty in its Joint Resolution dated April 5, 2016.<sup>46</sup>

Moreover, contrary to the claim of the accused-movant, the issue on the existence of *conspiracy* between her and her co-accused was passed upon by the Office of the Ombudsman in the said *joint resolution*, viz:

.....

The issues are whether there is probable cause that respondents committed Malversation of Public Funds<sup>47</sup> and violated RA 3019, Section 3(e)<sup>48</sup> for failure to remit the amounts due to the GSIS for the period April 2008 to December 2010 and to the BIR in 2008 and 2009 and whether there is substantial evidence to hold them liable for grave misconduct for the same acts.

---

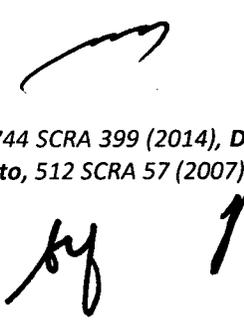
<sup>44</sup> pp. 184-186, Record

<sup>45</sup> See *Estrada v. Sandiganbayan*, 748 SCRA 1 (2015), *People v. Borje*, 744 SCRA 399 (2014), *De Guzman v. Gonzales III.*, 616 SCRA 546 (2010), *Republic v. Hon. Aniano A. Desierto*, 512 SCRA 57 (2007)

<sup>46</sup> Emphasis supplied

<sup>47</sup> Footnote omitted

<sup>48</sup> Footnote omitted



**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, et al.

-12-

x-----x

This Office finds probable cause for Malversation and violation of RA 3019, Section 3(e) against [the] respondents for non-remittance of the taxes due the BIR.

Upon verification, however, it appears that [the] OMB-Visayas had previously passed upon the issue of non-remittance of San Sebastian's GSIS premiums, docketed as OMB-V-C-12-0127-C and OMB-V-A-12-0149-C. OMB-V-A-14-0285, however, pertains to a complaint against public officials who are *not* respondents in the instant cases. Thus, the discussion shall focus on the non-remittance to the BIR for 2008 to 2009.

On the question of jurisdiction, while the BIR has jurisdiction over tax collection concerns, the issue in this complaint is respondents' act of allegedly *failing to remit the tax due*, which is part of their duty under the law. This is intimately related to the functions of their office, and any malfeasance, misfeasance and nonfeasance of public officers are within the jurisdiction of the Ombudsman.

It is undisputed that San Sebastian had not remitted the taxes due the BIR for 2008 in the amount of PhP525,954.65 and for 2009 in the amount of PhP746,876.98, which prompted the BIR to demand payment thereof not later than 25 November 2010, along with the accrued penalties. Complainants attest that the taxes due have not yet been remitted, which statement has not been denied by the respondents. **Further, respondents Abalos and Uy, as Mayor and Municipal Treasurer, respectively, are accountable for the funds of San Sebastian, including those that they are obliged to remit to the BIR. In failing to remit the same, it gave rise to the presumption that [the] respondents misappropriated the total amount of PhP1,272,831.63 intended for the BIR. Thus, there is probable cause to indict**

Handwritten signature and initials at the bottom right of the page.

**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, *et al.*

-13-

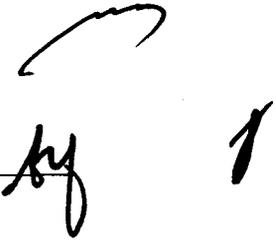
x-----x

**them, acting in conspiracy, for Malversation of Public Funds.<sup>49</sup>**

**In failing to remit the taxes due the BIR, respondents exhibited evident bad faith and gross inexcusable negligence in the performance of their functions.<sup>50</sup>**

Consequently, the Municipality of San Sebastian has incurred penalties thereon. Hence, probable cause exists that [the] respondents also violated RA 3019, Section 3(e).<sup>51</sup>

Plainly, a reading of the afore-quoted disquisition of the Office of the Ombudsman shows the community of design or the unity of purpose between the respondents (now accused) in the alleged perpetration of the crime of *malversation of public funds* and violation of Section 3 (e) of R.A. No. 3019. Not only did the Office of the Ombudsman mention that the accused-movant and her co-accused *acted in conspiracy* to commit the crime of *malversation of public funds*; it likewise found that the respondents, then the municipal mayor and municipal treasurer of the Municipality of *San Sebastian, Samar*, were accountable officers for the funds of the municipality and having the obligation to remit the taxes due to the Bureau of Internal Revenue (BIR), collectively failed to remit the said taxes to the BIR for the years 2008 and 2009. Together, these purported omissions of the accused-movant and her co-accused gave rise to the presumption that they misappropriated the total amount of Php1,272,831.63, which apparently exhibited evident bad faith and gross inexcusable negligence in the performance of their public functions.<sup>52</sup>

  
<sup>49</sup> Emphasis supplied

<sup>50</sup> Emphasis supplied

<sup>51</sup> pp. 10-12, Record

<sup>52</sup> pp. 230-231-A, Record; pp. 9-12, *Resolution*

**Resolution**

Criminal Cases Nos. SB-17-CRM-0979 to 0980  
People vs. Abalos, *et al.*

-14-

x-----x

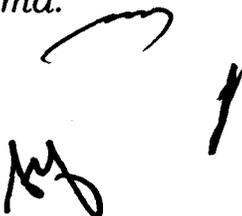
To repeat, the consideration of the presence or absence of *conspiracy* involves evidentiary matters and it is best passed upon during trial on the merits.<sup>53</sup> Notably, even the accused-movant admits this in her present *motion*; hence, the Court held in its questioned *Resolution* that it cannot make a final determination on the existence of *conspiracy* among the accused or lack thereof at this stage of the proceedings, thus:

At any rate, the Court finds that the consideration of the accused-movant's insistence on the lack of conspiracy between her and her co-accused at this stage of the proceedings to be premature.

Jurisprudence holds that the presence or absence of conspiracy is factual in nature and involves evidentiary matters, the truth of which can be best passed upon during trial.<sup>54</sup> In other words, jurisprudence instructs that the Court cannot make a final determination on the presence or absence of conspiracy prior to the presentation of evidence of the parties.<sup>55</sup>

In sum, the accused-movant failed to raise any new or substantial matters that would warrant the grant of her present *motion*.

**WHEREFORE**, accused Virginia Acayen Uy's "*Motion for Reconsideration (of Resolution dated 23 February 2018)*" dated March 5, 2018,<sup>56</sup> is **DENIED** for lack of merit and for being *pro-forma*.

Handwritten signature and initials in black ink, appearing to be 'M' and 'A'.

<sup>53</sup> See *Singian, Jr., v. Sandiganbayan*, 706 SCRA 451 (2013)

<sup>54</sup> See *People v. Go*, 719 SCRA 704 (2014), *Singian, Jr., v. Sandiganbayan*, 478 SCRA 348 (2005); *Singian, Jr., v. Sandiganbayan*, 706 SCRA 451 (2013); and, *People v. Dumlao*, 580 SCRA 409 (2009)

<sup>55</sup> pp. 231-232, Record, pp. 12-13, *Resolution*

<sup>56</sup> pp. 194-203, *Id*

x-----x

**SO ORDERED.**

*Quezon City, Metro Manila*

  
**AMPARO M. CABOTAJE-TANG**  
Presiding Justice  
Chairperson

**WE CONCUR:**

  
**BERNELITO R. FERNANDEZ**  
Associate Justice

  
**MA. THERESA DOLORES C. GOMEZ-ESTOESTA**  
Associate Justice