



REPUBLIC OF THE PHILIPPINES

Sandiganbayan

Quezon City

SIXTH DIVISION

PEOPLE OF THE PHILIPPINES, SB-19-A/R-0012
Plaintiff-Appellee,

- versus -

LIZA C. ARISOLA,
Accused-Appellant.

Present

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

Promulgated:

MAY 21 2021

MAY 21 2021

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RESOLUTION

FERNANDEZ, SJ, J.

This resolves accused-appellant Liza C. Arisola's *Motion for Reconsideration*,¹ and plaintiff-appellee's *Comment (on the Motion for Reconsideration)*.²

In her *Motion for Reconsideration*, accused-appellant prays for the total reversal of the Decision dated August 28, 2020,³ and for her acquittal of the crime charged against her. She avers:

1. She was able to successfully rebut the presumption that she misappropriated the subject funds to her personal use.

¹ Dated December 7, 2020; Record, pp. 140-147

² Dated February 22, 2021 and filed by electronic mail on March 11, 2021

³ Record, pp. 112-135

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2. She had a shortage of more or less ₱600,000.00. She tendered the amount of ₱600,000.00 to the City Treasurer's Office, which refused to accept said amount because it wanted the whole amount demanded by State Auditor Loida J. Laga, *i.e.*, ₱1,484,703.65, and also because the matter was already in the Ombudsman.
3. Her accountability was only in the amount of ₱629,959.71, and not the amount of ₱1,379,597.95, which was stated in the Information.
4. The trial court found that the amount malversed was ₱1,484,703.65, instead of ₱1,319,597.95, which was arrived at after considering the cash advance in the amount of ₱1.5 million.
5. Considering the discrepancy in the amount as found by the trial court, and that as found by State Auditor Laga, her guilt was not proven beyond reasonable doubt.

In its *Comment*, plaintiff-appellee counters:

1. As discussed in the assailed Decision, the correct amount malversed was ₱1,379,597.95, which was also the amount stated in the Information.
2. Accused-appellant insists that the cash shortage is only ₱629,959.71. However, such amount did not take into consideration the ₱1,500,000.00 cash advance she received on October 10, 2007, which was part of her accountability.
3. The COA's findings are accorded great weight and respect, unless they are clearly shown to be tainted with grave abuse of discretion.
4. Accused-appellant failed to provide an explanation for the shortage. In Malversation, direct evidence of misappropriation is unnecessary for conviction. It is sufficient to prove that the accountable officer received public funds, that he or she did not have said funds in possession when demand therefor was made, and no satisfactory explanation was provided for the shortage.



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THE COURT'S RULING

The Court resolves to deny accused-appellant's *Motion for Reconsideration*.

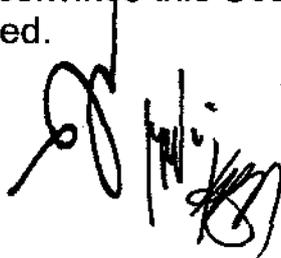
An examination of her *Motion for Reconsideration* would show that her arguments therein are a mere reiteration or rehash of those in her *Brief for the Accused-Appellant*.⁴ These arguments had already been passed upon, found to be without merit, and squarely addressed in the Court's Decision dated August 28, 2020. It is unnecessary to discuss them anew.

In *Mendoza-Ong v. Sandiganbayan*,⁵ it was held:

Concerning the first ground above-cited, the Court notes that the motion contains merely a reiteration or rehash of arguments already submitted to the Court and found to be without merit. Petitioner fails to raise any new and substantial arguments, and no cogent reason exists to warrant a reconsideration of the Court's Resolution. It would be a useless ritual for the Court to reiterate itself.

To summarize the pertinent portions of the assailed Decision, this Court held that the RTC committed no reversible error in finding accused-appellant guilty beyond reasonable doubt of *Malversation of Public Funds*. Plaintiff-appellee proved beyond reasonable doubt that (1) accused-appellant possessed the subject funds as part of her official duties; (2) she failed to produce or to account for the same when demand was made upon her; and (3) she failed to provide a satisfactory explanation for such failure. This Court determined the correct amount of malversed funds not to determine her guilt, but only to determine the correct penalty to be imposed upon her.

There is nothing in accused-appellant's *Motion for Reconsideration* that would convince this Court that the reversal of the assailed Decision is warranted.



⁴ Dated December 17, 2019; Record, pp. 42-86

⁵ October 18, 2004

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WHEREFORE, accused-appellant's *Motion for Reconsideration* is hereby DENIED.

SO ORDERED.

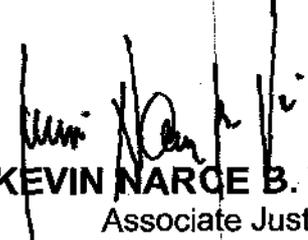


SARAH JANE T. FERNANDEZ
Associate Justice
Chairperson

We Concur:



KARL B. MIRANDA
Associate Justice



KEVIN NARCE B. VIVERO
Associate Justice